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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: AVOCA MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 188
AVOCA, WI 53506

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DORIS KIENITZ
Title: CLERK-TREASURER

Office Address:
P.O. BOX 188
AVOCA, WI 53506

Telephone: (608) 532 - 6831

Fax Number: (605) 532 - 6831

E-mail Address:

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

Name: MR JAY H BENNETT CPA
Title: SENIOR IN CHARGE AUDITOR

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

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JAY H BENNETT CPA

Title: SENIOR AUDITOR IN CHARGE

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

Telephone: (605) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 2/22/2000

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

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH FOREMAN

Title: UTILITY SUPERINTENDENT

Office Address:
P.O. BOX 188
AVOCA, WI 53506

Telephone: (608) 532 - 6831

Fax Number: (608) 532 - 6831

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MR ROBERT FRANKLIN
- MR ADAM LINS
- MS DIANNE NACHTIGAL
- MS DONNA NONDORF
- MS JANET PERKINS, VILLAGE PRESIDENT
- MR LOGAN SWINEHART
- MR DEAN YANSKE

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)	82,898	64,797	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,217	34,803	2
Depreciation Expense (403)	22,193	21,448	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,289	23,762	5
Total Operating Expenses	85,699	80,013	
Net Operating Income	(2,801)	(15,216)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,801)	(15,216)	
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)	9,757	7,357	9
Miscellaneous Nonoperating Income (421)	100	0	10
Total Other Income	9,857	7,357	
Total Income	7,056	(7,859)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,056	(7,859)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,117	11,381	13
Amortization of Debt Discount and Expense (428)	5,166	3,198	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	16,283	14,579	
Net Income	(9,227)	(22,438)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,119	34,557	19
Balance Transferred from Income (433)	(9,227)	(22,438)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,892	12,119	

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 AND DIVIDEND INCOME	9,757	4
Total (Acct. 419):	9,757	
Miscellaneous Nonoperating Income (421):		
MISC. NONOPERATING INCOME	100	5
Total (Acct. 421):	100	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	82,898	0	0	0	82,898	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	82,898	0	0	0	82,898	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,171,884	1,109,829	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	206,213	184,913	2
Net Utility Plant	965,671	924,916	
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)	178,643	202,451	6
Special Funds (125)	0	0	7
Total Other Property and Investments	178,643	202,451	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	791	965	8
Temporary Cash Investments (132)	108,107	138,889	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,714	4,705	11
Other Accounts Receivable (143)	6,742	1,728	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,644	45,991	14
Materials and Supplies (150)	2,667	2,676	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	175,665	194,954	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,135	4,801	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,509	20
Total Deferred Debits	1,135	7,310	
Total Assets and Other Debits	1,321,114	1,329,631	

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)	471,660	471,660	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,892	12,119	23
Total Proprietary Capital	474,552	483,779	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	240,980	239,951	26
Total Long-Term Debt	240,980	239,951	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,015	6,327	28
Payables to Municipality (233)	12,854	9,922	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,307	22,763	31
Interest Accrued (237)	3,417	6,661	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	39,593	45,673	
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)	565,989	560,228	38
Total Liabilities and Other Credits	1,321,114	1,329,631	

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)	1,171,884	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,171,884	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	206,213	0	0	0	9
Total Accumulated Provision	206,213	0	0	0	
Net Utility Plant	965,671	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	184,913				184,913	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,193				22,193	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	404				404	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,597	0	0	0	22,597	13
Debits during year						14
Book cost of plant retired	1,297				1,297	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,297	0	0	0	1,297	19
Balance End of Year	206,213	0	0	0	206,213	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,667	2,676
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>2,667</u>	<u>2,676</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$325,000 BAN Debt Discount	3,405	428	1,135	1
\$85,000 BAN Debt Discount	261	428	0	2
Total			1,135	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	471,660	1
Changes during year (explain):		2
Balance end of year	471,660	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Banc One (\$85,000 Anticipation Notes)	05/01/1999	05/01/2000	4.60%	85,000	1
Royal Bank	04/23/1997	04/23/2002	10.00%	1,600	2
ROYAL BANK	11/15/1999	02/15/2004	4.75%	1,623	3
Banc One (\$325,000 Anticipation Notes)	08/01/1997	05/01/2000	5.00%	152,757	4
Total for Account 224				240,980	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,763	1
Accruals:		
Charged water department expense	22,289	2
Charged electric department expense		3
Charged sewer department expense	151	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22,440</u>	
Taxes paid during year:		
County, state and local taxes	21,630	6
Social Security taxes	2,176	7
PSC Remainder Assessment	90	8
Other (explain):		
NONE		9
Total payments and other debits	<u>23,896</u>	
Balance end of year	<u><u>21,307</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Royal Bank	0	431	416	15	3
Banc One \$85,000 BAN	5,490	3,659	6,918	2,231	4
Banc One \$325,000 BAN	1,171	7,027	7,027	1,171	5
Subtotal	6,661	11,117	14,361	3,417	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,661	11,117	14,361	3,417	

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	560,228	0	0	0	0	560,228	1
Add credits during year:							
For Services	1,248					1,248	2
For Mains	4,513					4,513	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	565,989	0	0	0	0	565,989	
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	178,643	2
Total (Acct. 124):	178,643	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,714	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,714	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ELECTRICITY, HOOK UP FEES, ETC.	6,742	11
Total (Acct. 143):	6,742	
Receivables from Municipality (145):		
DUE FROM GENERAL	10,862	12
DUE FROM SEWER	9,488	13
DUE FROM TIF	33,294	14
Total (Acct. 145):	53,644	
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 GENERAL	12,854	18
Total (Acct. 233):	12,854	
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	1,135,071	0	0	0	1,135,071	1
Materials and Supplies	2,671	0	0	0	2,671	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	195,563	0	0	0	195,563	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	563,108	0	0	0	563,108	6
Other (specify):					0	7
Average Net Rate Base	379,071	0	0	0	379,071	
Net Operating Income	(2,801)	0	0	0	(2,801)	8
Net Operating Income as a percent of Average Net Rate Base	-0.74%	N/A	N/A	N/A	-0.74%	

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	471,660	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,505	3
Other (Specify):		4
Total Average Proprietary Capital	479,165	
Net Income		
Net Income	(9,227)	5
Percent Return on Proprietary Capital	-1.93%	

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.

Utility had a rate increase in 1999.

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)

April 13, 2000

Ms. Doris Kienitz, Clerk Treasurer
Avoca Municipal Water Utility
P.O. Box 188
Avoca, WI 53506-0188

1999 Analytical Review DWCCA-280-PJL

Dear Ms. Kienitz:

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. During our review we noted that while you report \$41,264 for additions during the year for Account 343, Transmission and Distribution Mains in column (c) of page W-8, there were no mains reported as added during the year in the Mains schedule on page W-15. You did footnote the mains schedule on page W-15 to explain that the statistical schedule was updated in 1998. However, our copy of the 1998 report does not show any mains added in 1998. Please explain and provide any related annual report corrections for all years affected.

2. During our review, we noted that the utility continues to have a very high amount of unaccounted for water as indicated by the 72% reported on line 19 of page W-10. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a class D utility system. In 1998 it was reported that the utility had hired a leak detection firm to deal with this problem. Please provide a copy or detailed explanation of that firm's findings and recommendations and explain what recommendations were put into practice. Please, also explain why the utility's water losses are still so high and also explain what additional or continued efforts will be made to reduce water losses. Besides actual leakage from water mains, make sure you look at the accuracies of all meters including those at sources such as a well. Fire department usage and bulk water estimates are potential factors also.

Another avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject.

3. During our review of the Balance Sheet End-of-Year Account Balances schedule on page F-18, we noted that the utility reported in 1997 and 1998

FINANCIAL SECTION FOOTNOTES

as well as 1999, \$33,294 in Account 145, Receivables from Municipality described as "Due From TIF." Please provide an explanation of the \$33,294, including what this amount is for and when it will be paid. If it won't be repaid this year it should be reclassified to Account 123, Investment in the Municipality. If it will never be paid to the utility, it should be written off.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\280.doc
cc: Ms. Janet Perkins, Village President

RESPONSE TO ITEM # 2 RECEIVED FROM VILLAGE ON 5/25/00.

#2 several major leaks have been repaired & pumpage has dropped from 157,000 to 56,000 gal/day.

Per Doris Kienitz, Johnson Block of Mineral Point will respond to other questions. I left her a message on 6/29/00 that they had not yet responded.
PJL

RESPONSE FROM JOHNSON BLOCK RECEIVED 7/17/00.

#1, the \$ added to plant were actually related to mains added in 1997, there was a dispute with the contractor involving project deadlines and that's why it took so long to settle.

#3, the amount was for additions paid for by the utility for the TIF district. This will hopefully be paid back through future tax increments. They will report in a/c 123 in the future.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Avoca
Avoca, Wisconsin 53506-0188

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

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

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

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

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	79,693	1
Total Sales of Water	79,693	
Other Operating Revenues		
Forfeited Discounts (470)	260	2
Other Water Revenues (474)	2,945	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,205	
Total Operating Revenues	82,898	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,735	5
General Operating Expenses (680-690)	17,482	6
Total Operation and Maintenance Expenses	41,217	
Other Operating Expenses		
Depreciation Expense (403)	22,193	7
Amortization Expense (404)		8
Taxes (408)	22,289	9
Total Other Operating Expenses	44,482	
Total Operating Expenses	85,699	
NET OPERATING INCOME	(2,801)	

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	219	9,119	33,172	4
Commercial	15	1,251	7,997	5
Industrial				6
Total Metered Sales to General Customers (461)	234	10,370	41,169	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,837	8
Other Sales to Public Authorities (464)	5	115	687	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	240	10,485	79,693	

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)	37,837	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)	37,837	
Forfeited Discounts (470):		
Customer late payment charges	260	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	260	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	468	7
Other (specify):		
MISCELLANEOUS	2,188	8
TOWER RENT	289	9
Total Other Water Revenues (474)	2,945	
Amortization of Construction Grants (475):		
NONE		10
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)	8,287	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,500	3
Chemicals (630)	1,131	4
Supplies and Expenses (640)	5,683	5
Repairs of Water Plant (650)	6,918	6
Transportation Expenses (660)	216	7
Total Plant Operation and Maintenance Expenses	23,735	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,899	8
Office Supplies and Expenses (681)	3,800	9
Outside Services Employed (682)	3,111	10
Insurance Expense (684)	1,776	11
Employees Pensions and Benefits (686)	2,802	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5	14
Uncollectible Accounts (690)	89	15
Total General Operating Expenses	17,482	
 Total Operation and Maintenance Expenses	 41,217	

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		21,307	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		151	2
Net property tax equivalent		21,156	
Social Security		1,043	3
PSC Remainder Assessment		90	4
Other (specify): NONE			5
Total tax expense		22,289	

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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.326400				3
County tax rate	mills		9.141690				4
Local tax rate	mills		11.748440				5
School tax rate	mills		18.735960				6
Voc. school tax rate	mills		2.769600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		42.722090				10
Less: state credit	mills		2.566280				11
Net tax rate	mills		40.155810				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.748440				14
Combined School Tax Rate	mills		21.505560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		33.254000				17
Total Tax Rate	mills		42.722090				18
Ratio of Local and School Tax to Total	dec.		0.778380				19
Total tax net of state credit	mills		40.155810				20
Net Local and School Tax Rate	mills		31.256460				21
Utility Plant, Jan. 1	\$	1,109,829	1,109,829				22
Materials & Supplies	\$	2,676	2,676				23
Subtotal	\$	1,112,505	1,112,505				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,112,505	1,112,505				26
Assessment Ratio	dec.		0.612741				27
Assessed Value	\$	681,677	681,677				28
Net Local & School Rate	mills		31.256460				29
Tax Equiv. Computed for Current Year	\$	21,307	21,307				30
Tax Equivalent per 1994 PSC Report	\$	14,225					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	21,307					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	50		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	69,896		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	69,946	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,441		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,855		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	58,296	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,170		23
Total Water Treatment Plant	1,170	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,183		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)			50 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			69,896 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	69,946
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			31,441 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			26,855 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	58,296
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,170 23
Total Water Treatment Plant	0	0	1,170
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,183 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)	172,345		26
Transmission and Distribution Mains (343)	500,681	41,264	27
Fire Mains (344)	0		28
Services (345)	171,575	18,617	29
Meters (346)	14,599	3,276	30
Hydrants (348)	94,774	9,422	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	959,157	72,579	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	9,690	2,343	38
Other Tangible Property (390)	0		39
Total General Plant	9,690	2,343	
Total utility plant in service directly assignable	1,098,259	74,922	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,098,259	74,922	

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)			172,345 26
Transmission and Distribution Mains (343)			541,945 27
Fire Mains (344)			0 28
Services (345)			190,192 29
Meters (346)	195		17,680 30
Hydrants (348)			104,196 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	195	0	1,031,541
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)	1,102		10,931 38
Other Tangible Property (390)			0 39
Total General Plant	1,102	0	10,931
Total utility plant in service directly assignable	1,297	0	1,171,884
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,297	0	1,171,884

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,520	3,520	1
February			3,091	3,091	2
March			3,230	3,230	3
April			2,671	2,671	4
May			3,633	3,633	5
June			4,355	4,355	6
July			3,913	3,913	7
August			2,858	2,858	8
September			2,806	2,806	9
October			2,943	2,943	10
November			2,026	2,026	11
December			2,847	2,847	12
Total for year	0	0	37,893	37,893	
Less: Measured or estimated water used in main flushing and water treatment during year				290	13
Less: Other utility use				200	14
Other utility use explanation: Street & Fire Department use.					15
Water pumped into distribution system				37,403	16
Less: Water sold				10,485	17
Losses and unaccounted for				26,918	18
Percent unaccounted for to the nearest whole percent (%)				72%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Utility is trying to locate and fix leaks.					20
Maximum gallons pumped by all methods in any one day during reporting year				500	21
Date of maximum: 8/23/1999					22
Cause of maximum: Cleaned reservoir					23
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 11/7/1999					25
Total KWH used for pumping for the year				51,284	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 5TH & MARKET	1	110	10	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL # 1	WELL # 2	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	DOERING	PEERLESS	5
Year Installed	1910	1983	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	58	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTOR	9
Year Installed	1946	1983	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	3	30	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	WELL # 1-INACTIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1985	1910	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	150	92	6
Total capacity in gallons	150,000	37,800	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,317	0	0	0	5,317	1
M	D	6.000	11,769	0	0	0	11,769	2
M	D	8.000	16,319	0	0	0	16,319	3
M	D	10.000	2,300	0	0	0	2,300	4
Total Within Municipality			35,705	0	0	0	35,705	
Total Utility			35,705	0	0	0	35,705	

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	0.625	5	0	0	0	5		1
M	0.750	134	0	0	0	134		2
M	1.000	146	0	0	0	146	77	3
M	1.500	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
Total Utility		287	0	0	0	287	77	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	221	30	2	0	249	180	1
1.500	3	0	1	0	2	0	2
2.000	1	0	0	0	1	0	3
Total:	225	30	3	0	252	180	

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	211	16	0	2	0	20	249	1
1.500	0	2	0	0	0	0	2	2
2.000	1	0	0	0	0	0	1	3
Total:	212	18	0	2	0	20	252	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	59				59	2
Total Fire Hydrants	59	0	0	0	59	
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:	57
Number of distribution system valves end of year:	60
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 Salaries - Increase due to doing more repairs etc., in utility in 1999.

A/C 640 Supplies - Increase due to more water testing done in 1999.

A/C 650 Repairs - Increase due to more main repair work done in 1999. Utility is trying to find leaks and fix them.

Water Utility Plant in Service (Page W-08)

Main, Services, Hydrant additions were financed through prior debt issues from prior years and operating cash.

Water Mains (Page W-15)

Amounts added for mains was the same as services. For final costs - engineering, etc. Statistical schedule was updated in 1998.

Water Services (Page W-16)

Amount added to Services in the Utility Plant schedule was for final costs due to a construction project in 1998. There was a dispute with a contractor that had to finish some work. The statistical schedule was updated in 1998. Final engineering costs were also allocated based on allocation percentages from 1998.

Hydrants and Distribution System Valves (Page W-18)

The reason for additions to Hydrants in the Utility Plant schedule and none added to this schedule is due to final costs being paid in 1999. Amount was in dispute with contractor and some various work had to be finished. Also final engineering bills were allocated based on last years allocation. All fixed assets were on line and in use at the end of 1998.
