



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LOMIRA WATER UTILITY

Principal Office: 549 CHURCH STREET
LOMIRA, WI 53048

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.

SIGNATURE PAGE

I SUE STERR of
(Person responsible for accounts)

LOMIRA WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/14/2000
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LOMIRA WATER UTILITY

Utility Address: 549 CHURCH STREET
LOMIRA, WI 53048

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE STERR

Title: VILLAGE CLERK/TREASURER

Office Address:

549 CHURCH STREET
LOMIRA, WI 53048

Telephone: (920) 269 - 4112

Fax Number: (920) 269 - 4484

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JAY RAWLINS

Title: UTILITY COMMITTEE CHAIRMAN

Office Address:

715 FIFTH STREET
LOMIRA, WI 53048

Telephone: (920) 269 - 4912

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: HUBERTY AND ASSOCIATES INC

Title: AUDITORS

Office Address: HUBERTY AND ASSOCIATES INC
145 SOUTH MARR STREET
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400

Fax Number: (920) 923 - 8410

E-mail Address:

Date of most recent audit report: 10/25/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: BRIAN P KOLL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
549 CHURCH STREET
LOMIRA, WI 53048

Telephone: (920) 269 - 4112

Fax Number: (920) 269 - 4484

E-mail Address:

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR DONALD GRANDMAN
- MR JAY RAWLINS, CHAIRMAN
- MR CALVIN VOIGHT

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: NONE

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)	203,287	197,694	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,107	91,623	2
Depreciation Expense (403)	32,740	31,582	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,004	39,728	5
Total Operating Expenses	181,851	162,933	
Net Operating Income	21,436	34,761	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	21,436	34,761	
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)	22,767	11,719	9
Miscellaneous Nonoperating Income (421)	62,253	78,933	10
Total Other Income	85,020	90,652	
Total Income	106,456	125,413	
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	106,456	125,413	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	64,258	68,236	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	64,258	68,236	
Net Income	42,198	57,177	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	354,790	292,494	19
Balance Transferred from Income (433)	42,198	57,177	20
Miscellaneous Credits to Surplus (434)	6,318	5,119	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)	403,306	354,790	

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 EARNED ON SAVINGS	22,767	4
Total (Acct. 419):	22,767	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT. INCOME	62,253	5
Total (Acct. 421):	62,253	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT NOT PAID	6,318	8
Total (Acct. 434):	6,318	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	203,287	0	0	0	203,287	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	40				40	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	203,247	0	0	0	203,247	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,758,299	1,682,118	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	359,800	332,986	2
Net Utility Plant	1,398,499	1,349,132	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,163,703	4,128,534	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,069,778	943,329	4
Net Nonutility Property	3,093,925	3,185,205	
Investment in Municipality (123)	0	0	5
Other Investments (124)	15,657	1,664	6
Special Funds (125)	627,984	572,324	7
Total Other Property and Investments	3,737,566	3,759,193	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,690	3,655	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,258	19,691	11
Other Accounts Receivable (143)	80,023	83,699	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,311	3,521	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	121,282	110,566	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,257,347	5,218,891	

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)	78,208	78,208	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	403,306	354,790	23
Total Proprietary Capital	481,514	432,998	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,797,344	1,907,260	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,797,344	1,907,260	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,772	6,069	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,335	14,510	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	16,107	20,579	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,962,382	2,858,051	38
Total Liabilities and Other Credits	5,257,347	5,218,888	

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)	1,758,299	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,758,299	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	359,800	0	0	0	9
Total Accumulated Provision	359,800	0	0	0	
Net Utility Plant	1,398,499	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	332,986				332,986	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,740				32,740	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	969				969	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,709	0	0	0	33,709	13
Debits during year						14
Book cost of plant retired	6,895				6,895	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,895	0	0	0	6,895	19
Balance End of Year	359,800	0	0	0	359,800	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					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	4,125,135	35,169		4,160,304	1
Other (specify):					
OLD SEWER PLANT	3,399	0		3,399	2
Total Nonutility Property (121)	4,128,534	35,169	0	4,163,703	
Less accum. prov. depr. & amort. (122)	943,329	126,449		1,069,778	3
Net Nonutility Property	3,185,205	(91,280)	0	3,093,925	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,311	3,521 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	3,311	3,521

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	78,208	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>78,208</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GO SANITARY SEWER LOAN	04/15/1994	04/15/2001	4.25%	13,118	1
GO WATER TOWER LOAN	04/01/1990	04/01/2003	4.38%	217,000	2
GO WATERLINE LOAN	04/01/1994	04/01/2004	4.25%	69,917	3
CLEAN WATER FUND	04/01/1990	05/01/2014	3.34%	1,497,309	4
Total for Account 223				<u>1,797,344</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	41,004	2
Charged electric department expense	0	3
Charged sewer department expense	15,274	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>56,278</u>	
Taxes paid during year:		
County, state and local taxes	26,318	6
Social Security taxes	18,918	7
PSC Remainder Assessment	258	8
Other (explain):		
FEDERAL AND STATE PAYROLL TAXES	10,784	9
Total payments and other debits	<u>56,278</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO LOAN SANITARY SEWER	580	621	806	395	2
GO LOAN WATERLINE	2,627	3,104	3,502	2,229	3
GO LOAN WATERTOWER	2,543	9,662	9,832	2,373	4
1994-1997 CLEAN WATER FUND	8,760	50,871	51,293	8,338	5
Subtotal	14,510	64,258	65,433	13,335	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	14,510	64,258	65,433	13,335	

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	767,688	0	0	2,090,363	0	2,858,051	1
Add credits during year:							
For Services	3,948			4,824		8,772	2
For Mains	53,650			33,362		87,012	3
Other (specify):							
REMOTE OUTDOOR READERS	480					480	4
HYDRANTS	8,067					8,067	5
Deduct charges (specify):							
NONE	0					0	6
Balance End of Year	833,833	0	0	2,128,549	0	2,962,382	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				885,192		885,192	7

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE FOR WATERMAIN INSTALLATION	15,657	2
Total (Acct. 124):	15,657	
Special Funds (125):		
WWTP EQUIPMENT REPLACEMENT ACCOUNT	132,085	3
SAVINGS ACCOUNT	464,795	4
MOTORIZED EQUIPMENT REPLACEMENT ACCOUNT	31,104	5
Total (Acct. 125):	627,984	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,258	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	31,258	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	80,023	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	80,023	
Receivables from Municipality (145):		
NONE	0	14
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	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)
<hr/>	
Other Deferred Debits (183):	
NONE	0 17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	0 18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	0 19
Total (Acct. 253):	0
<hr/>	

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	1,720,208	0	0	0	1,720,208	1
Materials and Supplies	3,416	0	0	0	3,416	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	346,393	0	0	0	346,393	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	800,760	0	0	0	800,760	6
Other (specify):						
NONE					0	7
Average Net Rate Base	576,471	0	0	0	576,471	
Net Operating Income	21,436	0	0	0	21,436	8
Net Operating Income as a percent of Average Net Rate Base						
	3.72%	N/A	N/A	N/A	3.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	78,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	379,048	3
Other (Specify):		4
Total Average Proprietary Capital	457,256	
Net Income		
Net Income	42,198	5
Percent Return on Proprietary Capital	9.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 18 2000

Ms. Sue Sterr, Village Clerk Treasurer
Lomira Municipal Water Utility
549 Church Street
Lomira, WI 53048-9530

1999 Analytical Review DWCCA-3180-ELE

Dear Ms. Sterr:

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

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

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

cc: Mr. Jay Rawlins, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	191,405	1
Total Sales of Water	191,405	
Other Operating Revenues		
Forfeited Discounts (470)	1,733	2
Other Water Revenues (474)	10,149	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	11,882	
Total Operating Revenues	203,287	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	65,457	5
General Operating Expenses (680-690)	42,650	6
Total Operation and Maintenance Expenses	108,107	
Other Operating Expenses		
Depreciation Expense (403)	32,740	7
Amortization Expense (404)	0	8
Taxes (408)	41,004	9
Total Other Operating Expenses	73,744	
Total Operating Expenses	181,851	
NET OPERATING INCOME	21,436	

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	647	33,051	73,074	4
Commercial	89	19,897	26,374	5
Industrial	6	17,570	13,963	6
Total Metered Sales to General Customers (461)	742	70,518	113,411	
Private Fire Protection Service (462)	6		3,676	7
Public Fire Protection Service (463)	1		69,248	8
Other Sales to Public Authorities (464)	11	3,958	5,070	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0	0	12
Total Sales of Water	760	74,476	191,405	

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)	69,248	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)	69,248	
Forfeited Discounts (470):		
Customer late payment charges	1,733	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,733	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,434	7
Other (specify):		
RECONNECT FEES AND LEASE PAYMENT	8,715	8
Total Other Water Revenues (474)	10,149	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,599	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,171	3
Chemicals (630)	2,393	4
Supplies and Expenses (640)	1,733	5
Repairs of Water Plant (650)	22,471	6
Transportation Expenses (660)	1,090	7
Total Plant Operation and Maintenance Expenses	65,457	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,283	8
Office Supplies and Expenses (681)	1,883	9
Outside Services Employed (682)	5,687	10
Insurance Expense (684)	3,750	11
Employees Pensions and Benefits (686)	11,687	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,334	14
Uncollectible Accounts (690)	26	15
Total General Operating Expenses	42,650	
Total Operation and Maintenance Expenses	108,107	

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		26,318	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		424	2
Net property tax equivalent		25,894	
Social Security	50% WATER DEPARTMENT	9,460	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
FEDERAL AND STATE PAYROLL TAXES	50% WATER DEPARTMENT	5,392	6
Total tax expense		<u>41,004</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207225				3
County tax rate	mills		6.339490				4
Local tax rate	mills		4.480749				5
School tax rate	mills		11.294049				6
Voc. school tax rate	mills		1.484415				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.805928				10
Less: state credit	mills		1.492869				11
Net tax rate	mills		22.313059				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.480749				14
Combined School Tax Rate	mills		12.778464				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.259213				17
Total Tax Rate	mills		23.805928				18
Ratio of Local and School Tax to Total	dec.		0.724996				19
Total tax net of state credit	mills		22.313059				20
Net Local and School Tax Rate	mills		16.176888				21
Utility Plant, Jan. 1	\$	1,682,118	1,682,118				22
Materials & Supplies	\$	3,521	3,521				23
Subtotal	\$	1,685,639	1,685,639				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,685,639	1,685,639				26
Assessment Ratio	dec.		0.965129				27
Assessed Value	\$	1,626,859	1,626,859				28
Net Local & School Rate	mills		16.176888				29
Tax Equiv. Computed for Current Year	\$	26,318	26,318				30
Tax Equivalent per 1994 PSC Report	\$	24,809					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,318					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)	269		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	269	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,639		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	29,462		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	38,101	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,506		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	61,571	12,197	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,816		20
Total Pumping Plant	81,893	12,197	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,284		23
Total Water Treatment Plant	1,284	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,100		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)			269	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	269	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,639	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			29,462	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	38,101	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,506	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,195		67,573	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,816	20
Total Pumping Plant	6,195	0	87,895	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,284	23
Total Water Treatment Plant	0	0	1,284	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,100	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)	350,345		26
Transmission and Distribution Mains (343)	850,109	50,546	27
Fire Mains (344)	0		28
Services (345)	173,966	6,832	29
Meters (346)	54,265	2,934	30
Hydrants (348)	95,909	8,067	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,533,694	68,379	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	795		35
Computer Equipment (372.1)	388		36
Transportation Equipment (373)	12,396		37
Other General Equipment (379)	13,298	2,500	38
Other Tangible Property (390)	0		39
Total General Plant	26,877	2,500	
Total utility plant in service directly assignable	1,682,118	83,076	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,682,118	83,076	

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)			350,345 26
Transmission and Distribution Mains (343)			900,655 27
Fire Mains (344)			0 28
Services (345)	0		180,798 29
Meters (346)	700		56,499 30
Hydrants (348)			103,976 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	700	0	1,601,373
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			795 35
Computer Equipment (372.1)			388 36
Transportation Equipment (373)			12,396 37
Other General Equipment (379)			15,798 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,377
Total utility plant in service directly assignable	6,895	0	1,758,299
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,895	0	1,758,299

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			7,348	7,348	1
February			6,101	6,101	2
March			7,033	7,033	3
April			7,054	7,054	4
May			7,639	7,639	5
June			8,492	8,492	6
July			8,021	8,021	7
August			7,850	7,850	8
September			8,078	8,078	9
October			7,863	7,863	10
November			7,959	7,959	11
December			8,146	8,146	12
Total for year	0	0	91,584	91,584	
Less: Measured or estimated water used in main flushing and water treatment during year				1,115	13
Less: Other utility use				2,077	14
Other utility use explanation:					15
Well Pre-Lube					
Water pumped into distribution system				88,392	16
Less: Water sold				74,476	17
Losses and unaccounted for				13,916	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				541	21
Date of maximum: 4/22/1999					22
Cause of maximum:					23
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				56	24
Date of minimum: 8/31/1999					25
Total KWH used for pumping for the year				250,800	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)	
568 PLEASANT HILL AVENUE	1	1,195	10	331,200	Yes	1
831 RAILROAD AVENUE	2	1,207	10	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 1	NO 1 BOOSTER	NO 2	1
Location	568 PLEASANT HILL AVE	568 PLEASANT HILL AVE	831 RAILROAD AVENUE	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	GOULDS	5
Year Installed	1968	1981	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	220	300	8
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON	US MOTORS	9 10
Year Installed	1968	1981	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 2 BOOSTER			14
Location	831 RAILROAD AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1948			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1983			24
Type	ELECTRIC			25
Horsepower	20			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1939	1939	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	149	1	149	6
Total capacity in gallons	50,000	40,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	141	0	0	0	141	1
M	D	6.000	28,351	0	0	0	28,351	2
M	S	6.000	47	0	0	0	47	3
P	D	6.000	1,391	10	0	0	1,401	4
M	D	8.000	8,376	0	0	0	8,376	5
M	S	8.000	55	0	0	0	55	6
M	T	8.000	39	0	0	0	39	7
P	D	8.000	9,979	336	0	0	10,315	8
M	D	10.000	410	0	0	0	410	9
M	D	12.000	1,883	0	0	0	1,883	10
P	D	12.000	11,050	1,975	0	0	13,025	11
P	T	12.000	144	0	0	0	144	12
Total Within Municipality			61,866	2,321	0	0	64,187	
Total Utility			61,866	2,321	0	0	64,187	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	397	0	0	0	397	10	1
M	1.000	179	14	0	0	193	25	2
M	1.250	2	0	0	0	2		3
M	1.500	22	1	0	0	23	16	4
M	2.000	31	0	0	0	31	1	5
M	4.000	1	0	0	0	1		6
P	4.000	2	0	0	0	2		7
M	6.000	6	0	0	0	6		8
P	6.000	4	0	0	0	4	2	9
P	8.000	4	0	0	0	4	3	10
Total Utility		648	15	0	0	663	57	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	681	48	14	0	715	62	1
1.000	27	0	0	0	27	1	2
1.250	2	0	0	0	2	0	3
1.500	6	1	0	0	7	3	4
2.000	17	0	1	0	16	2	5
4.000	2	0	0	0	2	0	6
Total:	735	49	15	0	769	68	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	644	48	2	6	0	15	715	1
1.000	5	13	2	1	0	6	27	2
1.250	0	2	0	0	0	0	2	3
1.500	0	4	2	0	0	1	7	4
2.000	0	12	1	3	0	0	16	5
4.000	0	0	0	2	0	0	2	6
Total:	649	79	7	12	0	22	769	

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	116	5			121	2
Total Fire Hydrants	116	5	0	0	121	
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:	121
Number of distribution system valves end of year:	217
Number of distribution valves operated during year:	217

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 325 Electric Pumping Equipment: Additions of \$12,197 - Replaced pump

Water Mains (Page W-15)

Oak Springs Subdivision Phase III water main financed by developer.

North Water Street water main extension financed by TIF #2.

Water Services (Page W-16)

Of the 15 services added in 1999, the village paid for 5 to be installed and the remaining 10 were paid for by the developer with the option to be assessed and repaid over 3 years at 6% interest.
