



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Principal Office: W156 N 8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Utility Address: W156 N 8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

When was utility organized? 12/31/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID BATE

Title: UTILITY ACCOUNTANT

Office Address:

W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53501

Telephone: (262) 532 - 4236

Fax Number: (262) 532 - 4219

E-mail Address:

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

Name: MR THOMAS G. WIELAND CPA

Title: PARTNER

Office Address: REILLY, PENNER & BENTON, LLP

611 NORTH BROADWAY
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: TWIELAND@RPBLLP.COM

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

Name: MR RICHARD A. FARRENKOPF

Title: VILLAGE MANAGER

Office Address:

W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53501

Telephone: (262) 532 - 4200

Fax Number: (262) 532 - 4219

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 THOMAS G. WIELAND CPA

Title: PARTNER

Office Address: REILLY, PENNER & BENTON, LLP
611 NORTH BROADWAY
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: TWIELAND@RPBLLP.COM

Date of most recent audit report: 2/16/2000

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

Names and titles of utility management including manager or superintendent:

Name: RANDY HAGER

Title: SUPERINTENDENT OF WATER UTILITY

Office Address:
W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

Telephone: (262) 532 - 4807

Fax Number: (262) 532 - 4809

E-mail Address:

Name of utility commission/committee: VILLAGE OF MENOMONEE FALLS WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

- MICHAEL MCDONALD
- JACQUE SOMMERS
- JEFF STELIGA

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: [REDACTED]

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)	3,987,980	3,795,216	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,867,804	1,504,004	2
Depreciation Expense (403)	865,699	744,199	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	949,221	871,263	5
Total Operating Expenses	3,682,724	3,119,466	
Net Operating Income	305,256	675,750	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	305,256	675,750	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	395	2,077	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	69,672	56,790	9
Interest and Dividend Income (419)	342,224	350,542	10
Miscellaneous Nonoperating Income (421)	80,669	23,633	11
Total Other Income	492,960	433,042	
Total Income	798,216	1,108,792	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	798,216	1,108,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	977,752	951,064	14
Amortization of Debt Discount and Expense (428)	24,790	24,790	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	123,246	99,772	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	61,204	38,423	19
Total Interest Charges	1,064,584	1,037,203	
Net Income	(266,368)	71,589	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,947,247	2,797,779	20
Balance Transferred from Income (433)	(266,368)	71,589	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	33,970	93,851	23
Appropriations of Surplus--Debit (436)	25,203	(171,730)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,621,706	2,947,247	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
CELLULAR CO. LEASE AGREEMENTS TO USE WATER TOWERS FOR ANTENNAS	69,672	4
Total (Acct. 418):	69,672	
Interest and Dividend Income (419):		
INTEREST EARNINGS	328,113	5
GASB 31 ADJUSTMENTS	30,515	6
ARBITRAGE REBATE	(16,404)	7
Total (Acct. 419):	342,224	
Miscellaneous Nonoperating Income (421):		
NON OPERATING REVENUE	80,669	8
Total (Acct. 421):	80,669	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LOSS ON RETIREMENT OF PROPERTY	33,970	12
Total (Acct. 435)--Debit:	33,970	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
TO ADJUST RESERVES PER BOND COVENANTS	25,203	14
Total (Acct. 436)--Debit:	25,203	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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)	395				395	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	395	0	0	0	395	

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	3,987,980	0	0	0	3,987,980	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	3,987,980	0	0	0	3,987,980	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	633,317	36,832	670,149	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		2,911	2,911	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	52,932	(52,932)	0	18
All other accounts	17,255	13,189	30,444	19
Total Payroll	703,504	0	703,504	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	51,335,936	46,777,612	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,206,147	6,462,807	2
Net Utility Plant	44,129,789	40,314,805	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	44,129,789	40,314,805	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,860,848	1,858,923	9
Total Other Property and Investments	1,860,848	1,858,923	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	62,109	59,827	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,119,000	6,622,168	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	602,597	567,279	15
Other Accounts Receivable (143)	8,954	9,000	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	317,116	223,755	18
Materials and Supplies (151-163)	70,066	67,024	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,179,842	7,549,053	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	352,381	377,171	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	352,381	377,171	
Total Assets and Other Debits	49,522,860	50,099,952	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,724,716	1,674,716	26
Appropriated Earned Surplus (215)	1,086,698	1,061,494	27
Unappropriated Earned Surplus (216)	2,621,706	2,947,247	28
Total Proprietary Capital	5,433,120	5,683,457	
LONG-TERM DEBT			
Bonds (221-222)	15,881,991	16,580,784	29
Advances from Municipality (223)	2,426,823	2,008,839	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	18,308,814	18,589,623	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	319,607	533,539	33
Payables to Municipality (233)	0	287,169	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	179,016	181,135	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	174,211	205,406	41
Total Current and Accrued Liabilities	672,834	1,207,249	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	83,191	74,118	44
Total Deferred Credits	83,191	74,118	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	25,024,901	24,545,505	49
Total Liabilities and Other Credits	49,522,860	50,099,952	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	50,984,806	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	351,130				7
Total Utility Plant	51,335,936	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,206,147	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,206,147	0	0	0	
Net Utility Plant	44,129,789	0	0	0	

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

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,462,807				6,462,807	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	865,699				865,699	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	71,231				71,231	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION DEPRECIATIC	24,423				24,423	9
Salvage	0				0	10
Other credits (specify):						11
LOSS ON RETIREMENT OF PROP	33,970				33,970	12
Total credits	995,323	0	0	0	995,323	13
Debits during year						14
Book cost of plant retired	251,983				251,983	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	251,983	0	0	0	251,983	19
Balance End of Year	7,206,147	0	0	0	7,206,147	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	70,066	67,024
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	70,066	67,024

**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)				
1992 MORTGAGE REVENUE BONDS	12,843	428	156,253	1
1996 MORTGAGE REVENUE BONDS	11,947	428	196,128	2
Total			352,381	
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	1,674,716	1
Changes during year (explain):		
PRINCIPAL PAYMENTS ON BONDS	50,000	2
Balance end of year	<u><u>1,724,716</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BONDS	03/20/1992	12/01/2012	7.00%	6,860,000	1
1996 REVENUE BONDS	06/01/1996	12/01/2016	6.00%	7,325,000	2
1997 BOND REFINANCE	09/15/1997	12/01/2003	4.00%	21,991	3
1998 REVENUE BONDS	09/15/1998	12/01/2018	5.00%	1,675,000	4
Total Bonds (Account 221):				15,881,991	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 15,881,991

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)					
CONSTRUCTION	12/31/1998	12/31/2010	6.00%	2,426,823	1
Total for Account 223				2,426,823	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 TID #3 REVENUE BONDS	23,633	80,670	97,752	6,551	1
1997 REFINANCE	177	1,901	1,995	83	2
1992 MORTGAGE REVENUE BOND	39,694	474,668	476,330	38,032	3
1996 MORTGAGE REVENUE BOND	35,131	420,513	421,568	34,076	4
Subtotal	98,635	977,752	997,645	78,742	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	82,500	123,246	105,472	100,274	5
Subtotal	82,500	123,246	105,472	100,274	
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	181,135	1,100,998	1,103,117	179,016	

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	24,545,505	0	0	0	0	24,545,505	1
Add credits during year:							
For Services	76,323					76,323	2
For Mains	355,611					355,611	3
Other (specify):							
HYDRANTS	47,462					47,462	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	25,024,901	0	0	0	0	25,024,901	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED PER BOND NOTE AGREEMENTS	1,860,848	5
Total (Acct. 128):	1,860,848	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	584,171	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
MUNICIPAL INVOICES	18,426	12
Total (Acct. 142):	602,597	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	8,954	14
Other (specify):		
NONE		15
Total (Acct. 143):	8,954	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY AND DELINQUENT BILLS ON TAX ROLL	69,903	16
ACCOUNTS RECEIVABLE TID INCREMENT	128,613	17
DUE FROM OTHER FUNDS	118,600	18
Total (Acct. 145):	317,116	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
REFER TO FOOTNOTE #1	83,191	26
Total (Acct. 253):	83,191	

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	48,188,670	0	0	0	48,188,670	1
Materials and Supplies	68,545	0	0	0	68,545	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,834,477	0	0	0	6,834,477	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	24,785,203	0	0	0	24,785,203	6
Other (specify):					0	7
Average Net Rate Base	16,637,535	0	0	0	16,637,535	
Net Operating Income	305,256	0	0	0	305,256	8
Net Operating Income as a percent of Average Net Rate Base	1.83%	N/A	N/A	N/A	1.83%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,699,716	1
Appropriated Earned Surplus	1,074,096	2
Unappropriated Earned Surplus	2,784,476	3
Other (Specify):		4
Total Average Proprietary Capital	5,558,288	
Net Income		
Net Income	(266,368)	5
Percent Return on Proprietary Capital	-4.79%	

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.

THE PSC APPROVED A SIMPLIFIED RATE INCREASE (DOCKET 3580-WQ-102) FOR THE VILLAGE OF MENOMONEE FALLS EFFECTIVE 07/01/99.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-13)

1. DURING THE YEAR ENDED 12/31/98, THE WATER UTILITY ISSUED \$1,725,000 IN WATER UTILITY REVENUE BONDS. THIS BORROWING WAS USED TO FINANCE CERTAIN WATER UTILITY IMPROVEMENTS THAT WILL BE PAID FOR BY THE VILLAGE OF MENOMONEE FALLS TID DISTRICT #3. THE PROCEEDS OF THIS ISSUE WERE RECORDED IN THE TAX INCREMENTAL DISTRICT. ANNUALLY, THE WATER UTILITY WILL RECEIVE REIMBURSEMENTS FROM THE TID EQUAL TO THE DEBT SERVICE REQUIREMENTS (PRINCIPAL AND INTEREST).

THE ISSUE WAS RECORDED AS FOLLOWS: CREDIT NOTES PAYABLE 1,725,000 AND DEBIT CAPITAL PAID IN BY MUNICIPALITY FOR 1,725,000. AT 12/31/OF EACH YEAR, A RECEIVABLE WILL BE RECORDED FOR THE NEXT YEAR'S DEBT SERVICE REQUIREMENTS. THE PRINCIPAL PORTION OF THIS RECEIVABLE WILL BE CREDITED TO CAPITAL PAID IN BY MUNICIPALITY AND THE INTEREST PORTION OF THE RECEIVABLE WILL BE CREDITED AS FOLLOWS: THE PORTION ATTRIBUTABLE TO INTEREST EXPENSE ALREADY INCURRED WILL BE CREDITED TO NON-OPERATING REVENUE THUS OFFSETTING INTEREST EXPENSE INCURRED. THE PORTION OF INTEREST WHICH WILL BE INCURRED DURING THE NEXT YEAR WILL BE RECORDED AS A DEFERRED CREDIT. THE FOLLOWING YEAR THE AMOUNT RECORDED AS A DEFERRED CREDIT WILL BE RECLASSIFIED TO NON-OPERATING REVENUE. IN THIS MANNER WHEN THE DEBT REACHES ITS MATURITY THE CAPITAL PAID IN BY MUNICIPALITY ACCOUNT WILL EQUAL THE ORIGINAL DEBT ISSUANCE OF \$1,725,000 AND THE WATER UTILITY WILL HAVE OFFSET ALL INTEREST EXPENSE ASSOCIATED WITH THIS BOND ISSUE. THIS METHOD OF RECORDING THESE TRANSACTIONS WILL ALLOW FOR THE MATCHING OF REVENUES AND EXPENSES IN THE PERIOD THAT THEY ARE INCURRED.

Signature Page (Page ii)

INDEPENDENT AUDITORS' REPORT

VILLAGE OF MENOMONEE FALLS
MENOMONEE FALLS, WISCONSIN

WE HAVE COMPILED THE ACCOMPANYING MUNICIPAL UTILITY ANNUAL REPORT FOR THE VILLAGE OF MENOMONEE FALLS AS OF DECEMBER 31, 1999 IN THE ACCOMPANYING PRESCRIBED FORM IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. WE HAVE ALSO COMPILED THE SUPPLEMENTARY INFORMATION PRESENTED IN THE PRESCRIBED FORM.

OUR COMPILATION WAS LIMITED TO PRESENTING, IN THE FORM PRESCRIBED BY THE WISCONSIN PUBLIC SERVICE COMMISSION, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE MUNICIPAL UTILITY ANNUAL REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THE MUNICIPAL UTILITY ANNUAL REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE MUNICIPAL UTILITY ANNUAL REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

REILLY, PENNER & BENTON, LLP

FEBRUARY 16, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 31, 2000

Mr. David Bate, Utility Accountant
Village of Menomonee Falls Water Utility
W156N8480 Pilgrim Road
Menomonee Falls, WI 53501-3140

1999 Analytical Review DWCCA-3580-PJL

Dear Mr. Bate:

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. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your 3, 4, and 6 inch water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

2. The PSC is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$159. Please provide a sample invoice for each size of meter installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

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

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3580.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Michael McDonald

RESPONSE:

The following is per Bruce Schmidt on 6/5/00.

"I spoke to Randy Hagar, Superintendent of Menomonee Falls water utility. He stated he is making some progress with the large meters with respect to an ordinance requiring the manufacturers to have a bypass to allow change out of the meter during business operations. He thought this meter testing was being handled by a meter testing person.

He is a little behind (3" meters) now but expected to be up to date in almost all categories by the end of this year.

This email should satisfy the requirement to reply with a plan in 60 days. Next year we should check to see if the numbers in the annual report support what he presented over the phone."

#2, requested info attached to letter from utility dated 6/6/2000.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,849,763	1
Total Sales of Water	3,849,763	
Other Operating Revenues		
Forfeited Discounts (470)	25,442	2
Miscellaneous Service Revenues (471)	10,345	3
Rents from Water Property (472)	42,459	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	59,971	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	138,217	
Total Operating Revenues	3,987,980	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	362,757	8
Pumping Expenses (620-633)	463,547	9
Water Treatment Expenses (640-652)	80,373	10
Transmission and Distribution Expenses (660-678)	296,414	11
Customer Accounts Expenses (901-905)	39,676	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	625,037	14
Total Operation and Maintenance Expenses	1,867,804	
Other Operating Expenses		
Depreciation Expense (403)	865,699	15
Amortization Expense (404-407)		16
Taxes (408)	949,221	17
Total Other Operating Expenses	1,814,920	
Total Operating Expenses	3,682,724	
NET OPERATING INCOME	305,256	

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	133	1	3,423	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	133	1	3,423	
Metered Sales to General Customers (461)				
Residential	8,882	584,781	1,744,461	4
Commercial	770	274,419	620,804	5
Industrial	184	241,575	398,992	6
Total Metered Sales to General Customers (461)	9,836	1,100,775	2,764,257	
Private Fire Protection Service (462)	293		89,893	7
Public Fire Protection Service (463)	9,836		935,522	8
Other Sales to Public Authorities (464)	43	23,801	56,668	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	20,141	1,124,577	3,849,763	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	935,522	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)	935,522	
Forfeited Discounts (470):		
Customer late payment charges	25,442	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	25,442	
Miscellaneous Service Revenues (471):		
SERVICE CALLS AND SPRINKLER METERS	10,345	7
Total Miscellaneous Service Revenues (471)	10,345	
Rents from Water Property (472):		
WATER METER RENTALS	42,459	8
Total Rents from Water Property (472)	42,459	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	51,521	10
Other (specify):		
WATER TEST KITS	8,450	11
Total Other Water Revenues (474)	59,971	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	361,869	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	888	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	362,757	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	208,421	17
Pumping Labor and Expenses (624)	182,356	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	22,772	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	49,998	25
Total Pumping Expenses	463,547	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	32,909	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	43,472	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,992	33
Total Water Treatment Expenses	80,373	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	27,659	36
Meter Expenses (663)	5,906	37
Customer Installations Expenses (664)	993	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	4,827	42
Maintenance of Distribution Reservoirs and Standpipes (672)	24,367	43
Maintenance of Transmission and Distribution Mains (673)	79,552	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	58,931	46
Maintenance of Meters (676)	34,270	47
Maintenance of Hydrants (677)	59,909	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	296,414	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	17,138	51
Customer Records and Collection Expenses (903)	20,028	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	2,510	54
Total Customer Accounts Expenses	39,676	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	160,038	56
Office Supplies and Expenses (921)	81,139	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	137,455	59
Property Insurance (924)	38,235	60
Injuries and Damages (925)	17,573	61
Employee Pensions and Benefits (926)	175,374	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	15,223	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	625,037	
 Total Operation and Maintenance Expenses	 1,867,804	

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		906,137	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		17,852	2
Net property tax equivalent		888,285	
Social Security		56,113	3
PSC Remainder Assessment		4,823	4
Other (specify): NONE			5
Total tax expense		949,221	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220400				3
County tax rate	mills		2.843400				4
Local tax rate	mills		7.247000				5
School tax rate	mills		14.473400				6
Voc. school tax rate	mills		1.577400				7
Other tax rate - Local	mills		0.130000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.491600				10
Less: state credit	mills		2.362411				11
Net tax rate	mills		24.129189				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.247000				14
Combined School Tax Rate	mills		16.050800				15
Other Tax Rate - Local	mills		0.130000				16
Total Local & School Tax	mills		23.427800				17
Total Tax Rate	mills		26.491600				18
Ratio of Local and School Tax to Total	dec.		0.884348				19
Total tax net of state credit	mills		24.129189				20
Net Local and School Tax Rate	mills		21.338606				21
Utility Plant, Jan. 1	\$	46,777,612	46,777,612				22
Materials & Supplies	\$	67,024	67,024				23
Subtotal	\$	46,844,636	46,844,636				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	46,844,636	46,844,636				26
Assessment Ratio	dec.		0.906500				27
Assessed Value	\$	42,464,663	42,464,663				28
Net Local & School Rate	mills		21.338606				29
Tax Equiv. Computed for Current Year	\$	906,137	906,137				30
Tax Equivalent per 1994 PSC Report	\$	716,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	906,137					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,797		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)	1,593,593	33,434	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	1,659,390	33,434	
PUMPING PLANT			
Land and Land Rights (320)	0	452,945	12
Structures and Improvements (321)	1,368,164	1,122,759	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	919,236	1,035,692	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,229	99,266	20
Total Pumping Plant	2,348,629	2,710,662	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	76,400	14,133	23
Total Water Treatment Plant	76,400	14,133	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	51,270		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)			65,797	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)			1,627,027	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	1,692,824	
PUMPING PLANT				
Land and Land Rights (320)			452,945	12
Structures and Improvements (321)			2,490,923	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	74,009		1,880,919	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			160,495	20
Total Pumping Plant	74,009	0	4,985,282	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,395		89,138	23
Total Water Treatment Plant	1,395	0	89,138	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			51,270	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,411,213	73,072	26
Transmission and Distribution Mains (343)	24,298,279	2,018,643	27
Fire Mains (344)	0		28
Services (345)	5,987,593	247,384	29
Meters (346)	1,672,784	245,084	30
Hydrants (348)	3,238,792	166,858	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	38,659,931	2,751,041	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,303,872		34
Office Furniture and Equipment (391)	55,538		35
Computer Equipment (391.1)	117,769	75,385	36
Transportation Equipment (392)	329,030	32,070	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,878	1,546	39
Laboratory Equipment (395)	17,532		40
Power Operated Equipment (396)	407,859	75,764	41
Communication Equipment (397)	322,049	150,219	42
SCADA Equipment (397.1)	57,658		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	2,648,185	334,984	
Total utility plant in service directly assignable	45,392,535	5,844,254	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	45,392,535	5,844,254	

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)			3,484,285 26
Transmission and Distribution Mains (343)	22,669		26,294,253 27
Fire Mains (344)			0 28
Services (345)	14,455		6,220,522 29
Meters (346)	55,564		1,862,304 30
Hydrants (348)	3,747		3,401,903 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	96,435	0	41,314,537
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,303,872 34
Office Furniture and Equipment (391)			55,538 35
Computer Equipment (391.1)	4,656		188,498 36
Transportation Equipment (392)			361,100 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,424 39
Laboratory Equipment (395)			17,532 40
Power Operated Equipment (396)	75,488		408,135 41
Communication Equipment (397)			472,268 42
SCADA Equipment (397.1)			57,658 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	80,144	0	2,903,025
Total utility plant in service directly assignable	251,983	0	50,984,806
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	251,983	0	50,984,806

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	354,285	3.14%	50,039	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	354,285		50,039	
PUMPING PLANT				
Structures and Improvements (321)	189,866	2.43%	46,888	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	287,008	4.42%	61,883	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,266	4.29%	4,756	15
Total Pumping Plant	495,140		113,527	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	64,810	6.67%	5,521	17
Total Water Treatment Plant	64,810		5,521	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	629,198	1.86%	64,128	19
Transmission and Distribution Mains (343)	1,890,040	0.93%	235,255	20
Fire Mains (344)	0			21
Services (345)	1,049,348	2.00%	122,081	22
Meters (346)	436,076	10.00%	142,460	23
Hydrants (348)	409,012	1.57%	52,129	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,413,674		616,053	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					404,324	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	404,324	
321					236,754	8
322					0	9
323					0	10
324					0	11
325	74,009				274,882	12
326					0	13
327					0	14
328					23,022	15
	74,009	0	0	0	534,658	
331					0	16
332	1,395				68,936	17
	1,395	0	0	0	68,936	
341					0	18
342					693,326	19
343	22,669				2,102,626	20
344					0	21
345	14,455				1,156,974	22
346	55,564				522,972	23
348	3,747				457,394	24
349					0	25
	96,435	0	0	0	4,933,292	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	200,281	2.50%	32,597	26
Office Furniture and Equipment (391)	24,592	8.33%	4,626	27
Computer Equipment (391.1)	85,677	25.00%	38,284	28
Transportation Equipment (392)	276,700	20.00%	24,423	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,709	8.33%	3,136	31
Laboratory Equipment (395)	10,072	6.67%	1,169	32
Power Operated Equipment (396)	232,275	10.00%	26,495	33
Communication Equipment (397)	282,592	10.00%	45,483	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,134,898		176,213	
Total accum. prov. directly assignable	6,462,807		961,353	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,462,807		 961,353	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					232,878	26
391					29,218	27
391.1	4,656				119,305	28
392					301,123	29
393					0	30
394					25,845	31
395					11,241	32
396	75,488			33,970	217,252	33
397					328,075	34
397.1					0	35
398					0	36
399					0	37
	80,144	0	0	33,970	1,264,937	
	251,983	0	0	33,970	7,206,147	
					0	38
	251,983	0	0	33,970	7,206,147	

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			118,018	118,018	1
February			103,269	103,269	2
March			118,510	118,510	3
April			103,180	103,180	4
May			112,935	112,935	5
June			124,992	124,992	6
July			140,893	140,893	7
August	100,512		41,720	142,232	8
September	130,333		7,531	137,864	9
October	94,779		7,357	102,136	10
November	110,218		7,128	117,346	11
December	105,550		6,294	111,844	12
Total for year	541,392	0	891,827	1,433,219	
Less: Measured or estimated water used in main flushing and water treatment during year				4,094	13
Less: Other utility use				124,457	14
Other utility use explanation: SEE FOOTNOTE PAGE W-12, 1					15
Water pumped into distribution system				1,304,668	16
Less: Water sold				1,124,577	17
Losses and unaccounted for				180,091	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: NOT APPLICABLE					20
Maximum gallons pumped by all methods in any one day during reporting year				5,876,000	21
Date of maximum: 8/9/1999					22
Cause of maximum: AUGUST WAS A WARM, DRY, MONTH AND EXTRA WATER WAS CONSUMED BY USERS FOR SPRINKLING					23
Minimum gallons pumped by all methods in any one day during reporting year				2,907,000	24
Date of minimum: 5/15/1999					25
Total KWH used for pumping for the year				2,876,469	26
If water is purchased: Vendor Name: CITY OF MILWAUKEE					27
Point of Delivery: BRADLEY AND SILVER SPRING PUMPSTATIONS					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)	
APPLETON AVE 1932	2	1,408	10	0	No	1
PILGRIM RD 1957	3	1,325	16	1,195,200	Yes	2
MARGARET RD.	4	65	26	835,200	Yes	3
TOWN HALL RD	5	1,379	16	1,224,000	Yes	4
MENOMONEE AVE.	6	58	20	187,200	Yes	5
MARGARET RD.	7	1,324	16	1,296,000	Yes	6
FOX RIDGE CT.	8	420	21	1,195,200	Yes	7
RUSSELL CT.	9	1,700	28	1,864,800	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN VIA CITY OF MIL	0	0	0	0	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN # 4021902	SN # K-4H2-010209	SN #0199-7246A	1
Location	WELL 4 BOOSTER 1 OWN HALL RD BOOSTER 1 LVER SPRING BOOSTER #1			2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE/ BOWLER	LAYNE	INGERSOLL-DRESSER	5
Year Installed	1995	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	750	1,100	1,250	8
Pump Motor or Standby Engine Mfr	WAUKESHA ENGINE	LAYNE	U.S. MOTOR	9 10
Year Installed	1994	1999	1999	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	75	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #0199-7246B	SN #0199-7246C	SN #0199-7247A	14
Location	LVER SPRING BOOSTER #3LVER SPRING BOOSTER #2STER STATION BOOSTER 1			15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1999	1999	1999	19
Type	OTHER	OTHER	OTHER	20
Actual Capacity (gpm)	900	1,250	2,000	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	1999	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN #0199-7247B	SN #0199-7247C	SN #102776	1
Location	STER STATION BOOSTER 2 STER STATION BOOSTER 3 ARGARET RD BOOSTER #2			2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE	5
Year Installed	1999	1999	1996	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	1,250	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US ELECTRIC	9 10
Year Installed	1999	1999	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #155426	SN #16557	SN #223091	14
Location	#5 BOOSTER 1 AUXILLARY #8 FOX RIDGE CT PUMP #1 PILGRIM BOOSTER #2 AUX			15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE/ BOWLER	LAYNE/ BOWLER	LAYNE	18
Year Installed	1991	1998	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	750	1,200	21
Pump Motor or Standby Engine Mfr	WAUKESHA ENGINE	G.E.	WAUKESHA ENGINE	22 23
Year Installed	1968	1994	1972	24
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	25
Horsepower	25	100	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN #341-BFAS-9410597	SN #42704	SN #42705	1
Location	RFIELD BOOSTER PUMP #1#4 MARGARET RD PUMP #1 ARGARET RD BOOSTER #1			2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AURORA	LAYNE	LAYNE	5
Year Installed	1994	1998	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	1,350	8
Pump Motor or Standby Engine Mfr	MARATHON	G.E.	G.E.	10
Year Installed	1994	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #70952	SN #70953	SN #781C0064	14
Location	3 PILGRIM RD BOOSTER #2 3 PILGRIM RD BOOSTER #1 MENOMONEE AVE PUMP #1			15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	18
Year Installed	1972	1972	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	650	1,000	21
Pump Motor or Standby Engine Mfr	GE	GE	US ELECTRIC MOTOR	23
Year Installed	1972	1972	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	10	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN #86-07941-1	SN #86-07941-2	SN #891CQ9503	1
Location	R OAKS BOOSTER PUMP #1 R OAKS BOOSTER PUMP #2 #7 MARGARET RD PUMP #1			2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	AURORA	BYRON JACKSON	5
Year Installed	1987	1987	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	250	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	BYRON JACKSON	9 10
Year Installed	1987	1987	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #911-R-1470	SN #98-06125-1	SN #98-06126	14
Location	#5 TOWN HALL RD PUMP #1) RUSSELL CT BOOSTER #3) RUSSELL CT BOOSTER #2			15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	BYRON JACKSON	AURORA	AURORA	18
Year Installed	1991	1998	1998	19
Type	SUBMERSIBLE	OTHER	OTHER	20
Actual Capacity (gpm)	1,000	1,500	800	21
Pump Motor or Standby Engine Mfr	BYRON JACKSON	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1991	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	75	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN #AS91-4604	SN #AS91-460-4	SN #B990868425	1
Location	EMORE BOOSTER PUMP #1EMORE BOOSTER PUMP #2LVER SPRING GENERATOR			2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	CUMMINS	5
Year Installed	1991	1991	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	310	310	2,500	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	ONAN	9 10
Year Installed	1991	1991	1999	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	5	5	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #C990889985	SN #F-98075475	SN #K-4H2-010210	14
Location	TER STATION GENERATOR RUSSELL CT GENERATOR TOWN HALL RD BOOSTER 2			15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CUMMINS	I	LAYNE	18
Year Installed	1999	1998	1999	19
Type	OTHER	OTHER	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	3,000	750	21
Pump Motor or Standby Engine Mfr	ONAN	CUMMINS ONAN	LAYNE	22 23
Year Installed	1999	1998	1999	24
Type	DIESEL	DIESEL	ELECTRIC	25
Horsepower	250	150	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SN #M2158960	SN #ME389618	SN 3375523	1
Location	APPLETON AVE BOOSTER 1#2 APPLETON AVE PUMP #1#3 PILGRIM ROAD PUMP #1			2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1994	1997	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	335	800	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	FRANKLIN ELPO	EXODYNE	9 10
Year Installed	1994	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	175	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN 98-06125-2	SN 98-RN-1352		14
Location	RUSSELL CT BOOSTER #1#L #9 RUSSELL CT PUMP #1			15
Purpose	B	P		16
Destination	D	R		17
Pump Manufacturer	AURORA	BYRON JACKSON		18
Year Installed	1998	1998		19
Type	OTHER	SUBMERSIBLE		20
Actual Capacity (gpm)	1,500	1,400		21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	BYRON JACKSON		22 23
Year Installed	1998	1998		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	350		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	CTY Q	KOHLEL LANE	PUMPING STATION #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1960	1988	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	77	100	0	6
Total capacity in gallons	1,000,000	1,000,000	212,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	NG STATION #3 PILGRIM RD	PUMPING STATION #4A	PUMPING STATION #4B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1972	1988	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	725,000	1,000,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	PUMPING STATION #5 FIELD TANK FAIR OAK PKWY		STATION #9	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1968	1990	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	104	0	6
Total capacity in gallons	1,000,000	250,000	1,300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WER ROAD APPLETON AVE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	119		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	620	0	0	0	620	1
P	D	2.000	360	0	0	0	360	2
M	D	3.000	260	0	0	0	260	3
M	D	4.000	8,420	68	35		8,453	4
P	D	4.000	93	0	0	0	93	5
M	D	6.000	155,485	0	3,904		151,581	6
P	D	6.000	30,233	2,382	0	0	32,615	7
M	D	8.000	102,753	0	17	0	102,736	8
P	D	8.000	296,207	8,969	0	0	305,176	9
M	D	10.000	1,880	0	0	0	1,880	10
P	D	10.000	549	0	0	0	549	11
M	T	12.000	73,400	0	42	0	73,358	12
P	T	12.000	103,877	2,462	0	0	106,339	13
M	T	16.000	49,960	0	0	0	49,960	14
P	T	16.000	85,614	13,557	0	0	99,171	15
P	T	20.000	3,273	2,451	0	0	5,724	16
Total Within Municipality			912,984	29,889	3,998	0	938,875	
Total Utility			912,984	29,889	3,998	0	938,875	

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
L	0.625	5	0	0	0	5		2
L	0.750	61	0	5	0	56		3
P	0.750	3	0	0	0	3		4
M	0.750	2,438	0	4	0	2,434		5
L	1.000	145	0	15	0	130		6
P	1.000	848	14	0	0	862		7
M	1.000	4,632	0	11	0	4,621		8
P	1.250	251	32	0	0	283		9
M	1.250	102	0	1	0	101		10
P	1.500	40	9	0	0	49		11
M	1.500	39	0	3	0	36		12
L	1.500	9	35	1	0	43		13
P	2.000	15	0	0	0	15		14
M	2.000	56	0	0	0	56		15
M	3.000	10	0	0	0	10		16
M	4.000	31	0	0	0	31		17
P	4.000	13	8	0	0	21		18
M	6.000	44	0	0	0	44		19
P	6.000	61	27	0	0	88		20
M	8.000	48	0	0	0	48		21
P	8.000	28	3	0	0	31		22
M	10.000	5	0	0	0	5		23
P	12.000	2	0	0	0	2		24
M	12.000	2	0	0	0	2		25
Total Utility		8,893	128	40	0	8,981	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,112	0	290	(3)	819	290	1
0.750	10,244	1,526	776	18	11,012	776	2
1.000	329	0	0	4	333	0	3
1.500	240	8	0	(7)	241	0	4
2.000	90	2	0	3	95	0	5
3.000	42	0	0	0	42	0	6
4.000	15	1	0	0	16	0	7
6.000	5	0	0	0	5	0	8
Total:	12,077	1,537	1,066	15	12,563	1,066	

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	710	105	2	2	0	0	819	1
0.750	10,522	356	48	10	0	76	11,012	2
1.000	22	201	78	11	0	21	333	3
1.500	0	159	57	13	0	12	241	4
2.000	0	58	21	7	0	9	95	5
3.000	0	16	16	6	0	4	42	6
4.000	0	7	4	3	0	2	16	7
6.000	0	2	2	1	0	0	5	8
Total:	11,254	904	228	53	0	124	12,563	

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	2,123	64	10		2,177	2
Total Fire Hydrants	2,123	64	10	0	2,177	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 2,177
 Number of distribution system valves end of year: 2,633
 Number of distribution valves operated during year: 574

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C 602 ON DECEMBER 10, 1997 THE VILLAGE ENTERED INTO AN AGREEMENT WITH THE CITY OF MILWAUKEE WHEREAS THE VILLAGE AGREED TO PURCHASE ALL OF THE WATER SUPPLIED TO A PORTION OF THE VILLAGE FROM MILWAUKEE WATER WORKS AT THE RATE OF 50 CENTS PER 100 CUBIC FEET FOR A PERIOD OF TEN YEARS FROM THE EFFECTIVE DATE OF THE AGREEMENT. THE VILLAGE STARTED PURCHASING WATER IN AUGUST OF 1999 AND PAID THE CITY OF MILWAUKEE APPROXIMATELY \$75,000 PER MONTH OVER THAT FIVE MONTH PERIOD.
2. A/C 614 DECREASED BECAUSE LESS MAINTENANCE WAS REQUIRED DUE TO THE NEW AGREEMENT WITH THE CITY OF MILWAUKEE.
3. A/C 623 DECREASED BECAUSE THE WELLS ONLY RAN ABOUT FOUR HOURS PER WEEK DUE TO THE NEW AGREEMENT WITH THE CITY OF MILWAUKEE.
4. A/C 624 INCREASED DUE TO THREE NEW PERSONNEL HIRED AT THE WATER UTILITY DURING THE YEAR.
5. A/C 631 INCREASED DUE TO THE ADDITIONAL PUMP STATIONS IN PLACE IN 1999 AND MOTION DETECTORS AND OTHER SECURITY DEVICES THAT WERE ADDED.
6. A/C 633 INCREASED DUE TO ADDITIONAL PUMPING EQUIPMENT ADDED IN 1999.
7. A/C 641 DECREASED BECAUSE THE WATER RECEIVED FROM MILWAUKEE IS ALREADY TREATED WHEN RECEIVED BY THE VILLAGE, WHEREAS IN THE PAST WELL WATER WOULD NEED TO BE TREATED WITH CHEMICALS WHEN PROVIDED BY THE VILLAGE.
8. A/C 663 DUE TO METER PROGRAM OF REPLACING OLD METERS WITH NEW ONES, REPAIRS TO METERS IS DECREASING.
9. A/C 672 DECREASED BECAUSE MAINTENANCE IN 1998 INCLUDED REPAINTING OF A WATER TOWER. NO SUCH LARGE REPAIRS OR MAINTENANCE WAS PERFORMED IN 1999.
10. A/C 675 DURING 1999 A GIS SYSTEM INVENTORY WAS TAKEN AND MAINTENANCE WORK THAT NEEDED TO BE PERFORMED WAS NOTED DURING THIS INVENTORY AND LATE IN THE YEAR WAS COMPLETED.
11. A/C 677 DURING 1999 A GIS SYSTEM INVENTORY WAS TAKEN AND MAINTENANCE WORK THAT NEEDED TO BE PERFORMED WAS NOTED DURING THIS INVENTORY AND LATE IN THE YEAR WAS COMPLETED.
12. A/C 920 DECREASED IN 1999 BECAUSE THE WATER UTILITY DIRECTOR RETIRED
13. A/C 923 INCREASED DUE TO THE GIS SYSTEM INVENTORY AND DATA COLLECTION STUDY THAT WAS PERFORMED BY AN OUTSIDE ENGINEERING FIRM.

Water Utility Plant in Service (Page W-08)

1. THE INCREASE TO ACCOUNT 320 LAND AND LAND RIGHTS WAS DUE TO THE CONSTRUCTION OF BOTH THE LEON AND SILVER SPRING BOOSTER STATIONS.
2. THE INCREASE TO ACCOUNT 321 STRUCTURES AND IMPROVEMENTS WAS DUE TO THE CONSTRUCTION OF THE LEON, SILVER SPRING BOOSTER STATIONS, AND MODIFICATIONS MADE TO WELL #5 DURING THE YEAR.
3. THE INCREASE TO ACCOUNT 325 ELECTRIC PUMPING EQUIPMENT WAS DUE TO THE PURCHASING OF EQUIPMENT FOR THE LEON AND SILVER SPRING BOOSTER STATIONS, AND MODIFICATIONS MADE TO WELL #5.
4. THE INCREASE TO ACCOUNT 397 COMMUNICATIONS EQUIPMENT WAS DUE TO THE WATER UTILITY SCADA SYSTEM UPGRADE.

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

1. LOSS DUE TO RETIREMENT OF BACK-HOE
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WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-12)

1. LINE 15

HYDRANT FLUSHING	38,748
FIRE DEPARTMENT	23,000
WATERBREAKS	60,034
NEW CONSRUCTION WATERMAIN	223
GAL LOST THROUGH BACKBILLINGS	2,452

TOTAL	124,457

Pumping & Power Equipment (Page W-15)

1. THE HORSEPOWER FOR THE THREE GENERATORS, RUSSELL COURT, LEON BOOSTER, AND SILVER SPRING ARE IN KILOWATTS.

Water Mains (Page W-17)

1. THE ADDITIONS IN COLUMN E TOTALING 29,889 WERE MADE THROUGH BORROWINGS, DEVELOPER CONTRIBUTIONS, AND WATER UTILITY OPERATIONS.

Water Services (Page W-18)

1. THE ADDITIONS IN THE COLUMN ENTITLED ADDED DURING THE YEAR WERE MADE THROUGH BORROWINGS, DEVELOPER CONTRIBUTIONS, AND WATER UTILITY OPERATIONS.

Meters (Page W-19)

1. TO ADJUST PSC REPORT TO ACTUAL NUMBER OF METERS HELD BY THE WATER UTILITY
