



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKDALE WATER UTILITY

Principal Office: P.O. BOX 147
OAKDALE, WI 54649

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKDALE WATER UTILITY

Utility Address: P.O. BOX 147
OAKDALE, WI 54649

When was utility organized? 6/13/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN WAUCH

Title: VILLAGE CLERK

Office Address:

P.O. BOX 147
OAKDALE, WI 54649

Telephone: (608) 372 - 6603

Fax Number:

E-mail Address:

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

Name: CLIFTON GUNDERSON L.L.C.

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON L.L.C.

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

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

Name: MR ED PFEFFER

Title: VILLAGE PRESIDENT

Office Address:

447 S OAKWOOD STREET
OAKDALE, WI 54649

Telephone: (608) 372 - 7057

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: CLIFTON GUNDERSON L.L.C.

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON L.L.C.

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

Date of most recent audit report: 5/6/1999

Period covered by most recent audit: YEAR ENDED 12/31/98

Names and titles of utility management including manager or superintendent:

Name: CURT MURRAY

Title: WATER OPERATOR

Office Address:

P.O. BOX 147

OAKDALE, WI 54649

Telephone: (608) 372 - 4207

Fax Number:

E-mail Address:

Name of utility commission/committee: WATER COMMITTEE

Names of members of utility commission/committee:

MR MIKE FINNEGAN

MR JOHN GUTHRIE

MR CURT MURRAY, WATER OPERATOR

MR EDWARD PFEFFER, CHAIRMAN

MS SUSAN WAUGH

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	103,131	98,830	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,345	25,295	2
Depreciation Expense (403)	39,585	39,936	3
Amortization Expense (404)	0	0	4
Taxes (408)	799	41,918	5
Total Operating Expenses	64,729	107,149	
Net Operating Income	38,402	(8,319)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,402	(8,319)	
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)	955	951	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	955	951	
Total Income	39,357	(7,368)	
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	39,357	(7,368)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,993	33,319	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,993	33,319	
Net Income	6,364	(40,687)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(64,828)	(24,141)	19
Balance Transferred from Income (433)	6,364	(40,687)	20
Miscellaneous Credits to Surplus (434)	41,185	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(17,279)	(64,828)	

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 FROM SAVINGS	955	4
Total (Acct. 419):	955	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVING OF PRIOR YEAR PROPERTY TAX EQUIVALENT	41,185	8
Total (Acct. 434):	41,185	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	103,131	0	0	0	103,131	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	103,131	0	0	0	103,131	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,867,162	1,862,809	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	86,697	46,700	2
Net Utility Plant	1,780,465	1,816,109	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	361	0	6
Special Funds (125)	13,239	8,374	7
Total Other Property and Investments	13,600	8,374	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,904	6,318	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	1,147	1,147	10
Customer Accounts Receivable (142)	2,689	2,330	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,896	9,850	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,248	1,213	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	27,884	20,858	
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	1,821,949	1,845,341	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(17,279)	(64,828)	23
Total Proprietary Capital	(17,279)	(64,828)	
LONG-TERM DEBT			
Bonds (221)	726,300	733,800	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	726,300	733,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	2,577	44,673	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,732	2,760	32
Other Current and Accrued Liabilities (238)	976	997	33
Total Current and Accrued Liabilities	6,285	48,430	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,106,643	1,127,939	38
Total Liabilities and Other Credits	1,821,949	1,845,341	

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)	1,867,162	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,867,162	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	86,697	0	0	0	9
Total Accumulated Provision	86,697	0	0	0	
Net Utility Plant	1,780,465	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	46,700				46,700	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,585				39,585	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	412				412	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,997	0	0	0	39,997	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	86,697	0	0	0	86,697	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.18%					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 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

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)	
MORTGAGE REVENUE BOND	12/16/1996	12/01/2036	4.50%	726,300	1
Total Bonds (Account 221):				726,300	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	799	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>799</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	578	7
PSC Remainder Assessment	221	8
Other (explain):		
NONE		9
Total payments and other debits	<u>799</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)					
Mortgage revenue Bond	2,760	32,993	33,021	2,732	1
Subtotal	2,760	32,993	33,021	2,732	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,760	32,993	33,021	2,732	

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	1,127,939	0	0	0	0	1,127,939	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
FOR HYDRANTS	2,000					2,000	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION	23,296					23,296	5
Balance End of Year	1,106,643	0	0	0	0	1,106,643	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,159,000					1,159,000	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):		
INVESTMENT IN LOCAL ELECTRIC COOP	361	2
Total (Acct. 124):	361	
Special Funds (125):		
RESTRICTED CASH-SPECIAL REDMPTION	6,530	3
RSTRICED CASH-DEPRECIATION FUND	6,709	4
Total (Acct. 125):	13,239	
Notes Receivable (141):		
DUE FROM LARRY SMITH	1,147	5
Total (Acct. 141):	1,147	
Customer Accounts Receivable (142):		
Water	2,689	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	2,689	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL-DELINQUENT BILLS	1,792	13
DUE FROM GENERAL-ADDITIONAL FIRE PROTECTION	500	14
DUE FROM SEWER-ALLOCATED EXPENSES AND RECEIVED ON ACCT.	2,604	15
Total (Acct. 145):	4,896	
Prepayments (165):		
PREPAID INSURANCE	1,248	16
Total (Acct. 165):	1,248	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
ALLOCATED EXPENSES FOR 1999	2,577	19
Total (Acct. 233):	2,577	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,864,985	0	0	0	1,864,985	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	66,698	0	0	0	66,698	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	1,117,291	0	0	0	1,117,291	6	
Other (specify):						0	7
Average Net Rate Base	680,996	0	0	0	680,996		
Net Operating Income	38,402	0	0	0	38,402	8	
Net Operating Income as a percent of Average Net Rate Base	5.64%	N/A	N/A	N/A	5.64%		

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(41,053)	3
Other (Specify):		4
Total Average Proprietary Capital	(41,053)	
Net Income		
Net Income	6,364	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

PAYABLES TO MUNICIPALITY
DECREASE IN THIS ACCOUNT REFLECTS THE VILLAGE FORGIVING THE 1998 PROPERTY TAX EQUIVALENT WHICH WAS PUT TO THIS ACCOUNT AT DECEMBER 31, 1999. THE AMOUNT FORGIVEN IS SHOWN AS A MISCELLANEOUS CREDIT TO SURPLUS A/C 434 THIS YEAR.

Identification and Ownership - Commission/Committee (Page iv)

October 3, 2000

Ms. Susan Wauch, Village Clerk
Village of Oakdale Water Utility
P.O. Box 147
Oakdale, WI 54649-0147

1999 Analytical Review DWCCA-4325-PJL

Dear Ms. Wauch:

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

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

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

cc: Mr. Edward Pfeffer, Chairman

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

ACCOUNTANT'S REPORT

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

Our Compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above, and accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles.

Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson L.L.C.

Tomah, Wisconsin
April 1, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	58,670	1
Total Sales of Water	58,670	
Other Operating Revenues		
Forfeited Discounts (470)	418	2
Other Water Revenues (474)	20,747	3
Amortization of Construction Grants (475)	23,296	4
Total Other Operating Revenues	44,461	
Total Operating Revenues	103,131	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,669	5
General Operating Expenses (680-690)	13,676	6
Total Operation and Maintenance Expenses	24,345	
Other Operating Expenses		
Depreciation Expense (403)	39,585	7
Amortization Expense (404)		8
Taxes (408)	799	9
Total Other Operating Expenses	40,384	
Total Operating Expenses	64,729	
NET OPERATING INCOME	38,402	

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	85	6,906	24,467	4
Commercial	9	1,902	6,592	5
Industrial				6
Total Metered Sales to General Customers (461)	94	8,808	31,059	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		26,729	8
Other Sales to Public Authorities (464)	3	252	882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	98	9,060	58,670	

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)	26,729	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)	26,729	
Forfeited Discounts (470):		
Customer late payment charges	418	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	418	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	386	7
Other (specify):		
CAPITAL CREDITS RECEIVED FROM ELECTRIC COOP	361	8
ANNUAL BENEFIT CHARGE	20,000	9
Total Other Water Revenues (474)	20,747	
Amortization of Construction Grants (475):		
AMORTIZATION OF RURAL DEVELOPMENT GRANT	23,296	10
Total Amortization of Construction Grants (475)	23,296	

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)	5,196	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,046	3
Chemicals (630)	158	4
Supplies and Expenses (640)	2,103	5
Repairs of Water Plant (650)	1,026	6
Transportation Expenses (660)	140	7
Total Plant Operation and Maintenance Expenses	10,669	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,270	8
Office Supplies and Expenses (681)	5,763	9
Outside Services Employed (682)	3,156	10
Insurance Expense (684)	1,627	11
Employees Pensions and Benefits (686)	167	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	693	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,676	
 Total Operation and Maintenance Expenses	24,345	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		578	3
PSC Remainder Assessment		221	4
Other (specify): NONE			5
Total tax expense		799	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197679				3
County tax rate	mills		5.330768				4
Local tax rate	mills		11.803037				5
School tax rate	mills		8.435714				6
Voc. school tax rate	mills		2.134046				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.901244				10
Less: state credit	mills		1.051683				11
Net tax rate	mills		26.849561				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.803037				14
Combined School Tax Rate	mills		10.569760				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.372797				17
Total Tax Rate	mills		27.901244				18
Ratio of Local and School Tax to Total	dec.		0.801857				19
Total tax net of state credit	mills		26.849561				20
Net Local and School Tax Rate	mills		21.529498				21
Utility Plant, Jan. 1	\$	1,862,809	1,862,809				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,862,809	1,862,809				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,862,809	1,862,809				26
Assessment Ratio	dec.		1.011741				27
Assessed Value	\$	1,884,680	1,884,680				28
Net Local & School Rate	mills		21.529498				29
Tax Equiv. Computed for Current Year	\$	40,576	40,576				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	6,870		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	6,870	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,389		4
Structures and Improvements (311)	128,754		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,819		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	258,962	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,274		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,274	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			6,870	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	6,870	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,389	4
Structures and Improvements (311)			128,754	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,819	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	258,962	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			94,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	94,274	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	271,022		26
Transmission and Distribution Mains (343)	964,909		27
Fire Mains (344)	0		28
Services (345)	93,997		29
Meters (346)	25,684	1,383	30
Hydrants (348)	110,170	2,970	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,465,782	4,353	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,123		35
Computer Equipment (372.1)	8,855		36
Transportation Equipment (373)	10,883		37
Other General Equipment (379)	11,060		38
Other Tangible Property (390)	0		39
Total General Plant	36,921	0	
Total utility plant in service directly assignable	1,862,809	4,353	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,862,809	4,353	

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)			271,022 26
Transmission and Distribution Mains (343)			964,909 27
Fire Mains (344)			0 28
Services (345)			93,997 29
Meters (346)			27,067 30
Hydrants (348)			113,140 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,470,135
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,123 35
Computer Equipment (372.1)			8,855 36
Transportation Equipment (373)			10,883 37
Other General Equipment (379)			11,060 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	36,921
Total utility plant in service directly assignable	0	0	1,867,162
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,867,162

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			757	757	1
February			683	683	2
March			684	684	3
April			671	671	4
May			715	715	5
June			812	812	6
July			867	867	7
August			860	860	8
September			851	851	9
October			805	805	10
November			680	680	11
December			678	678	12
Total for year	0	0	9,063	9,063	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				9,063	16
Less: Water sold				9,060	17
Losses and unaccounted for				3	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				67	21
Date of maximum: 9/18/1999					22
Cause of maximum:					23
LARGE USE BY CONSUMERS					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 12/22/1999					25
Total KWH used for pumping for the year				26,111	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)	
WHITE STREET-WELL DRIVE	1	250	18	900,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	625		8
Pump Motor or Standby Engine Mfr	US MOTORS		10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			25
Horsepower			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	173		6
Total capacity in gallons	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	8.000	540	0	0	0	540	1
P	D	8.000	19,613	0	0	0	19,613	2
M	D	10.000	679	0	0	0	679	3
P	D	10.000	2,572	0	0	0	2,572	4
Total Within Municipality			23,404	0	0	0	23,404	
Total Utility			23,404	0	0	0	23,404	

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)	
P	1.000	87	0	0	0	87		1
P	1.500	9	0	0	0	9		2
P	2.000	4	0	0	0	4		3
P	4.000	1	0	0	0	1		4
Total Utility		101	0	0	0	101	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	101	0	0	(5)	96	0	1
0.750	3	0	0	0	3	0	2
1.000	10	2	0	0	12	0	3
1.500	4	0	0	0	4	0	4
3.000	1	1	0	0	2	0	5
Total:	119	3	0	(5)	117	0	

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	80	3	0	1	0	12	96	1
0.750	1	0	0	0	0	2	3	2
1.000	2	5	0	2	0	3	12	3
1.500	2	1	0	0	0	1	4	4
3.000	0	0	0	0	2	0	2	5
Total:	85	9	0	3	2	18	117	

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	46	1		1	48	2
Total Fire Hydrants	46	1	0	1	48	
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:	48
Number of distribution system valves end of year:	57
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

OFFICE SUPPLIES AND EXPENSES

THE VILLAGE AS A WHOLE CONVERTED THEIR GENERAL LEDGER TO COMPUTER. INCLUDED IN THIS ACCOUNT IS ASSISTANCE WITH THAT CONVERSION.

Property Tax Equivalent (Water) (Page W-07)

IN NOVEMBER OF 1999 THE VILLAGE BOARD OF OAKDALE PASSED A RESOLUTION TO AUTHORIZE A TAX OF ZERO FOR THE WATER UTILITY FOR THE 1999 YEAR AND ANY FUTURE YEARS.

Meters (Page W-17)

TESTING OF METERS

UTILITY DOES NOT HAVE EQUIPMENT TO TEST IT'S OWN METERS. PER OPERATOR THEY WILL TRY TO HIRE THIS WORK OUT IN THE YEAR 2000 IN ORDER TO STAY IN COMPLIANCE WITH THE PSC REGULATIONS.

ADJUSTMENT TO METER COUNT

THIS IS A CORRECTION TO THE ORIGINAL AMOUNT REPORTED IN THE INITIAL SET UP OF THE UTILITY.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS ADJUSTMENT

ADJUSTMENT TO HYDRANT REFLECTS A CORRECTION TO PRIOR REPORTS. WHEN SYSTEM WAS FIRST PLACED IN SERVICE 47 HYDRANTS WERE ACTUALLY INSTALLED, NOT 46 AS WAS PREVIOUSLY REPORTED.

OPERATION OF VALVES

WATER OPERATOR WILL BE REMINDED TO OPERATE THE PROPER NUMBER OF VALVES.
