



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PULASKI WATER DEPARTMENT

Principal Office: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

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: PULASKI WATER DEPARTMENT

Utility Address: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

When was utility organized? 1/1/1944

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA VANLANNEN

Title: SECRETARY/BOOKKEEPER

Office Address:

421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: RON KRYGER

Title: VILLAGE PRESIDENT

Office Address:

421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

Name: TOM RODGERS

Title: PLANT SUPERINTENDENT

Office Address:

421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

Name of utility commission/committee: Not applicable

Names of members of utility commission/committee:

MRS BARBARA VAN LANNEN, BOOKKEEPER

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: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Contact Person: MR BRAD G. FRANK

Title: CPA

Telephone: (920) 436 - 7800 EXT 4143

Fax Number: (920) 436 - 7808

E-mail Address: bfrank@shinners.com

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

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

Year-end audit of financial statement

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	292,737	285,217	1
Operating Expenses:			
Operation and Maintenance Expense (401)	132,691	119,657	2
Depreciation Expense (403)	58,560	48,794	3
Amortization Expense (404)	0	0	4
Taxes (408)	52,097	51,466	5
Total Operating Expenses	243,348	219,917	
Net Operating Income	49,389	65,300	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,389	65,300	
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)	5,250	4,849	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,250	4,849	
Total Income	54,639	70,149	
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	54,639	70,149	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	54,639	70,149	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	520,342	450,193	19
Balance Transferred from Income (433)	54,639	70,149	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	574,981	520,342	

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	5,250	4
Total (Acct. 419):	5,250	
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):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	292,737	0	0	0	292,737	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	292,737	0	0	0	292,737	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,323,445	2,588,555	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	383,287	474,596	2
Net Utility Plant	2,940,158	2,113,959	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	439,082	358,734	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,148	46,778	11
Other Accounts Receivable (143)	94,546	71,461	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	17,152	16,242	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	598,928	493,215	
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	3,539,086	2,607,174	

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)	1,636,603	853,103	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	574,981	520,342	23
Total Proprietary Capital	2,211,584	1,373,445	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	895	553	28
Payables to Municipality (233)	40,889	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	49,063	49,063	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	4,190	5,488	33
Total Current and Accrued Liabilities	95,037	55,104	
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)	1,232,465	1,178,625	38
Total Liabilities and Other Credits	3,539,086	2,607,174	

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)	3,323,445	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	3,323,445	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	383,287	0	0	0	9
Total Accumulated Provision	383,287	0	0	0	
Net Utility Plant	2,940,158	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	474,596				474,596	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,560				58,560	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,147				2,147	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,707	0	0	0	60,707	13
Debits during year						14
Book cost of plant retired	152,016				152,016	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	152,016	0	0	0	152,016	19
Balance End of Year	383,287	0	0	0	383,287	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	17,152	16,242 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>17,152</u>	<u>16,242</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	853,103	1
Changes during year (explain):		
ADDITION OF NEW WATER TOWER	783,500	2
Balance end of year	<u><u>1,636,603</u></u>	

BONDS (ACCT. 221)

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

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

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,063	1
Accruals:		
Charged water department expense	51,741	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Assessed value of meters times school tax rate	816	5
Total Accruals and other credits	<u>52,557</u>	
Taxes paid during year:		
County, state and local taxes	49,063	6
Social Security taxes	3,494	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>52,557</u>	
Balance end of year	<u><u>49,063</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	1,178,625	0	0	0	0	1,178,625	1
Add credits during year:							
For Services	13,040					13,040	2
For Mains	38,040					38,040	3
Other (specify):							
FOR HYDRANTS	2,760					2,760	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,232,465	0	0	0	0	1,232,465	
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	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,148	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	48,148	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Due from Municipality	88,848	11
Due from Sewer Utility	5,698	12
Total (Acct. 143):	94,546	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	40,889	17
Total (Acct. 233):	40,889	
Other Deferred Credits (253):		
NONE		18
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	2,956,000	0	0	0	2,956,000	1
Materials and Supplies	16,697	0	0	0	16,697	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	428,941	0	0	0	428,941	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,205,545	0	0	0	1,205,545	6
Other (specify):					0	7
Average Net Rate Base	1,338,211	0	0	0	1,338,211	
Net Operating Income	49,389	0	0	0	49,389	8
Net Operating Income as a percent of Average Net Rate Base	3.69%	N/A	N/A	N/A	3.69%	

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	1,244,853	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	547,661	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,792,514	
Net Income		
Net Income	54,639	5
 Percent Return on Proprietary Capital	 3.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 13, 2000

Ms. Barbara VanLannen, Secretary
Pulaski Water Department
421 South Saint Augustine Street
Pulaski, WI 54162-9999

1999 Analytical Review DWCCA-4890-PJL

Dear Ms. VanLannen:

Thank you for your response to our letter of May 22, 2000, concerning the analytical review of your 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel that item number one part C needs further clarification before we can complete this analytical review.

Enclosed is a copy of page W-14 from the 1998 annual report which indicates that prior to construction of the new water tower the utility had three existing water storage units. Please state why it is proposed to retire the entire balance of \$121,651 in Account 342? Why is no cost being assigned to the two reservoirs which are being retained?

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. 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:tlm:w:\compl\Analytical Reviews\1999 AR response letters\4890.doc

cc: Mr. Ron Kryger, Village President
Enclosure

REPLY RECEIVED 8/9/00.

re: 1.C., After review of our letter and village information, the utility agrees that the proposed entry 1.C. from their May 30th, 2000 letter should be ammended to read as follows:

The entry to remove the cost of the 1947 water tower in 2000 will be as follows:

Debit a/c 110	\$24,161
Credit a/c 100/342	\$24,161

FINANCIAL SECTION FOOTNOTES

The cost of the two remaining reservoirs still in service totals \$97,490.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Ms. Barbara VanLannen, Secretary
Pulaski Water Department
421 South Saint Augustine Street
Pulaski, WI 54162-9999

1999 Analytical Review DWCCA-4890-PJL

Dear Ms. VanLannen:

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. It appears that the cost of the new water tower which was authorized in docket 4890?CW?100 and placed into service during 1999 was recorded in Account 343, Transmission and Distribution Mains. Also, the footnotes for page W-8 on page W-19 indicate that \$150,000 was removed from Account 343, Transmission and Distribution Mains, and identified as retirement of an old water tower built in 1947. With regard to this situation, please provide responses to the following four items:

A. Provide this office with a copy of the adjusting journal entry which will be recorded during 2000 to reclassify the cost of the new water tower from Account 343, Transmission and Distribution Mains, to Account 342, Distribution Reservoirs and Standpipes.

B. Confirm that the journal entry to remove \$150,000 from Account 343, Transmission and Distribution Mains, will be reversed during 2000.

C. Provide this office with a copy of the adjusting journal entry which will be recorded during 2000 to remove the cost of the 1947 water tower from Account 342, Distribution Reservoirs and Standpipes.

D. It should be noted that the costs for the 1947 water tower and the reservoirs from 1961 and 1980 would constitute the \$121,651 balance in Account 342, Distribution Reservoirs and Standpipes, at January 1, 1999. Therefore, the original cost for the 1947 reservoir would be significantly less than \$150,000. In your response, indicate how the retirement cost for the 1947 tower was determined.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of any expense accounts that changed by more than \$2,000 and 30% when compared to 1998.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

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

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4890.doc

cc: Mr. Ron Kryger, Village President

RESPONSE RECEIVED 6/2/00.

#1, please see correspondence file for their response to these questions. We are writing back to ask why they propose to remove the entire \$121,651 in a/c 342 as it includes reservoirs besides the tower constructed in 1947.

#2, a/c 650, Repairs of Water Plant, change is due to an increase in the number and severity of water main breaks and related expenses to repair.

a/c 686, Employee Pensions and Benefits, costs of \$2,178 were included with insurance expense. Will split them properly in 2000 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	278,144	1
Total Sales of Water	278,144	
Other Operating Revenues		
Forfeited Discounts (470)	436	2
Other Water Revenues (474)	14,157	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	14,593	
Total Operating Revenues	292,737	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	115,202	5
General Operating Expenses (680-690)	17,489	6
Total Operation and Maintenance Expenses	132,691	
Other Operating Expenses		
Depreciation Expense (403)	58,560	7
Amortization Expense (404)		8
Taxes (408)	52,097	9
Total Other Operating Expenses	110,657	
Total Operating Expenses	243,348	
NET OPERATING INCOME	49,389	

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	871	44,384	124,346	4
Commercial	113	20,358	38,982	5
Industrial	22	3,903	8,791	6
Total Metered Sales to General Customers (461)	1,006	68,645	172,119	
Private Fire Protection Service (462)	12		6,672	7
Public Fire Protection Service (463)	1		88,848	8
Other Sales to Public Authorities (464)	18	5,746	10,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,037	74,391	278,144	

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)	88,848	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	88,848	
Forfeited Discounts (470):		
Customer late payment charges	436	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	436	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
CONNECT/DISCONNECT	960	8
RENT AT WELL BUILDING	6,000	9
OTHER	7,197	10
Total Other Water Revenues (474)	14,157	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	44,912	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	17,763	3
Chemicals (630)	15,168	4
Supplies and Expenses (640)	22,466	5
Repairs of Water Plant (650)	14,893	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	115,202	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	600	8
Office Supplies and Expenses (681)	1,083	9
Outside Services Employed (682)	7,282	10
Insurance Expense (684)	8,319	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	205	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,489	
 Total Operation and Maintenance Expenses	132,691	

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		49,063	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		816	2
Net property tax equivalent		48,247	
Social Security		3,494	3
PSC Remainder Assessment		356	4
Other (specify): NONE			5
Total tax expense		52,097	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200769				3
County tax rate	mills		5.336394				4
Local tax rate	mills		7.984473				5
School tax rate	mills		11.897196				6
Voc. school tax rate	mills		1.350474				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.769306				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		26.769306				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.984473				14
Combined School Tax Rate	mills		13.247670				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.232143				17
Total Tax Rate	mills		26.769306				18
Ratio of Local and School Tax to Total	dec.		0.793153				19
Total tax net of state credit	mills		26.769306				20
Net Local and School Tax Rate	mills		21.232143				21
Utility Plant, Jan. 1	\$	2,588,555	2,588,555				22
Materials & Supplies	\$	16,242	16,242				23
Subtotal	\$	2,604,797	2,604,797				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,604,797	2,604,797				26
Assessment Ratio	dec.		0.996152				27
Assessed Value	\$	2,594,774	2,594,774				28
Net Local & School Rate	mills		21.232143				29
Tax Equiv. Computed for Current Year	\$	55,093	55,093				30
Tax Equivalent per 1994 PSC Report	\$	49,063					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	49,063					32 33
Tax equiv. for current year (see note 6)	\$	49,063					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)	100		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	100	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,491		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)	49,552		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	52,043	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	79,884		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,619	29,533	17
Diesel Pumping Equipment (326)	61,335		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,026		20
Total Pumping Plant	266,864	29,533	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	44,406		22
Water Treatment Equipment (332)	67,586		23
Total Water Treatment Plant	111,992	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)			100	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	100	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,491	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)			49,552	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	52,043	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,884	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			107,152	17
Diesel Pumping Equipment (326)			61,335	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,026	20
Total Pumping Plant	0	0	296,397	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			44,406	22
Water Treatment Equipment (332)			67,586	23
Total Water Treatment Plant	0	0	111,992	
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)	121,651		26
Transmission and Distribution Mains (343)	1,543,560	830,769	27
Fire Mains (344)	0		28
Services (345)	223,794	13,040	29
Meters (346)	82,257	8,254	30
Hydrants (348)	144,793	2,760	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,116,055	854,823	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,592	1,300	34
Office Furniture and Equipment (372)	1,319		35
Computer Equipment (372.1)	4,783	1,250	36
Transportation Equipment (373)	18,847		37
Other General Equipment (379)	10,960		38
Other Tangible Property (390)	0		39
Total General Plant	41,501	2,550	
Total utility plant in service directly assignable	2,588,555	886,906	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,588,555	886,906	

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)			121,651 26
Transmission and Distribution Mains (343)	150,000		2,224,329 27
Fire Mains (344)			0 28
Services (345)			236,834 29
Meters (346)	2,016		88,495 30
Hydrants (348)			147,553 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	152,016	0	2,818,862
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,892 34
Office Furniture and Equipment (372)			1,319 35
Computer Equipment (372.1)			6,033 36
Transportation Equipment (373)			18,847 37
Other General Equipment (379)			10,960 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	44,051
Total utility plant in service directly assignable	152,016	0	3,323,445
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	152,016	0	3,323,445

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			8,208	8,208	1
February			7,104	7,104	2
March			7,955	7,955	3
April			8,125	8,125	4
May			9,214	9,214	5
June			8,871	8,871	6
July			9,136	9,136	7
August			8,863	8,863	8
September			9,442	9,442	9
October			9,474	9,474	10
November			8,521	8,521	11
December			9,043	9,043	12
Total for year	0	0	103,956	103,956	
Less: Measured or estimated water used in main flushing and water treatment during year				20,000	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
Main breaks, iron deduction, bacteri's, resevoir cleanings					
Water pumped into distribution system				81,456	16
Less: Water sold				74,391	17
Losses and unaccounted for				7,065	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				826	21
Date of maximum: 9/6/1999					22
Cause of maximum:					23
Fill new water tower and supply village					
Minimum gallons pumped by all methods in any one day during reporting year				119	24
Date of minimum: 9/10/1999					25
Total KWH used for pumping for the year				200,479	26
If water is purchased: Vendor Name: N/A					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)	
229 WILLIAMS STREET	#1	330	6	720,000	Yes	1
724 MARKHAM	#2	708	10	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	229 WILLIAMS STREET	229 WILLIAMS ST	745 MARKHAM DRIVE	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1947	1961	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	300	1,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	CONTINENTAL	WESTINGHOUSE	9 10
Year Installed	1947	1961	1977	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	20	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	745 MARKHAM DRIVE	15
Purpose	S	S	S	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	AURORA	LAYNE	18
Year Installed	1977	1961	1977	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	750	1,000	21
Pump Motor or Standby Engine Mfr	WAUKESHA	JOHN DEERE	WAUKESHA	22 23
Year Installed	1977	1998	1977	24
Type	DIESEL	DIESEL	DIESEL	25
Horsepower	53	79	90	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	#7	#8	#9	1
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	229 WILLIAMS STREET	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	LAYNE	CARVER	AURORA	5
Year Installed	1977	1961	1961	6
Type	VERTICAL TURBINE	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,000	250	250	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S.	ALLIS-CHALMERS	10
Year Installed	1977	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	3	20	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				24
Horsepower				25
				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	#1A	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1999	1980	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	0	10	6
Total capacity in gallons	500,000	150,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	1.4400	0.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	4.000	500	0	0	0	500	1	
P	D	4.000	75	0	0	0	75	2	
A	D	6.000	9,859	10	0	0	9,869	3	
M	D	6.000	15,309	0	0	0	15,309	4	
P	D	6.000	789	0	0	0	789	5	
A	D	8.000	8,452	0	0	0	8,452	6	
M	D	8.000	12,078	0	0	0	12,078	7	
P	D	8.000	23,866	891	0	0	24,757	8	
A	D	10.000	3,410	0	0	0	3,410	9	
M	D	10.000	6,318	0	0	0	6,318	10	
P	D	10.000	17,020	490	0	0	17,510	11	
A	D	12.000	507	0	0	0	507	12	
P	D	12.000	3,992	0	0	0	3,992	13	
Total Within Municipality			102,175	1,391	0	0	103,566		
Total Utility			102,175	1,391	0	0	103,566		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	774	0	0	0	774	6	1
M	1.000	150	16	0	0	166	47	2
M	1.500	8	0	0	0	8		3
P	2.000	2	0	0	0	2		4
M	2.000	27	3	0	0	30	13	5
P	3.000	5	0	0	0	5		6
P	4.000	2	0	0	0	2		7
P	6.000	1	0	0	0	1		8
Total Utility		969	19	0	0	988	66	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,027	128	27	0	1,128	57	1
1.000	25	2	1	0	26	4	2
1.250	1	0	0	0	1	0	3
1.500	16	0	0	0	16	0	4
2.000	14	0	0	0	14	0	5
3.000	5	1	0	0	6	0	6
4.000	1	2	0	0	3	0	7
Total:	1,089	133	28	0	1,194	61	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	843	79	10	7	0	189	1,128	1
1.000	2	9	4	4	0	7	26	2
1.250	0	1	0	0	0	0	1	3
1.500	0	12	3	1	0	0	16	4
2.000	1	7	3	2	0	1	14	5
3.000	0	1	2	2	0	1	6	6
4.000	0	1	0	2	0	0	3	7
Total:	846	110	22	18	0	198	1,194	

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	174	2			176	2
Total Fire Hydrants	174	2	0	0	176	
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:	174
Number of distribution system valves end of year:	307
Number of distribution valves operated during year:	307

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c 650, Repairs of Water Plant, change is due to an increase in the number and severity of water main breaks and related expenses to repair.

a/c 686, Employee Pensions and Benefits, costs of \$2,178 were included with insurance expense. Will split them properly in 2000 report.

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

The lower tax equivalent for the current year of \$49,063 was authorized by the municipality of Pulaski.

Water Utility Plant in Service (Page W-08)

Addition to Electric Pumping Equipment - Water System Control Unit purchased from Robert E. Lee

Retirement of \$150,000 to Transmission and Distribution Mains - The retirement of the old water tower which was previously built in 1947.

Water Mains (Page W-15)

Additions to water mains were paid for by outside sources and were recorded as Contribution in Aid of Contribution.

Water Services (Page W-16)

Water services added during the year were paid for by outside sources and are recorded as Contributions in Aid of Construction.
