



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Principal Office: 2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Utility Address: 2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

When was utility organized? 7/20/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KENNETH WITT
Title: ADMINISTRATOR/CLERK-TREASURER

Office Address:
2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

Telephone: (414) 642 - 6255

Fax Number: (414) 642 - 6259

E-mail Address:

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

Name: KIESLING ASSOCIATES LLP
Title:

Office Address: KIESLING ASSOCIATES LLP
6401 ODANA ROAD
MADISON, WI 53719-1155

Telephone: (608) 273 - 2315

Fax Number: (608) 273 - 2383

E-mail Address:

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

Name: MR BILL LOESCH
Title: PRESIDENT

Office Address:
2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

Telephone: (414) 642 - 6255

Fax Number: (414) 642 - 6259

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: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP
6401 ODANA ROAD
MADISON, WI 53719-1155

Telephone: (608) 273 - 2315

Fax Number: (608) 273 - 2383

E-mail Address:

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: TOM ROSSMILLER

Title: DPW SUPERINTENDENT

Office Address:

2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

Telephone: (414) 642 - 6253

Fax Number: (414) 642 - 6259

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR JOHN ALEXANDER
- MR TIM JAECK
- MR BILL LOESCH, PRESIDENT
- MR FORTUN RENUCCI
- MR BOB SPAIGHT
- MR BILL STUBBS
- MR TED ZESS

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)	394,472	384,380	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	145,919	193,776	2
Depreciation Expense (403)	62,693	56,943	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,055	49,615	5
Total Operating Expenses	258,667	300,334	
Net Operating Income	135,805	84,046	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,805	84,046	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	48,262	50,680	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	48,262	50,680	
Total Income	184,067	134,726	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	184,067	134,726	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	66,219	59,957	14
Amortization of Debt Discount and Expense (428)	6,670	4,201	15
Amortization of Premium on Debt--Cr. (429)	(392)		16
Interest on Debt to Municipality (430)	25,038	26,239	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	98,319	90,397	
Net Income	85,748	44,329	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	490,996	446,667	20
Balance Transferred from Income (433)	85,748	44,329	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	576,744	490,996	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	48,262	5
Total (Acct. 419):	48,262	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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 & 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	394,472	0	0	0	394,472	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	394,472	0	0	0	394,472	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	60,354		60,354	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	60,354	0	60,354	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,741,684	3,188,702	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	623,347	585,059	2
Net Utility Plant	3,118,337	2,603,643	
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)	558,456	1,096,449	7
Total Other Property and Investments	558,456	1,096,449	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	215	8
Temporary Cash Investments (132)	193,962	142,905	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,384	63,914	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	28,215	23,515	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	274,561	230,549	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,336	24,006	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,336	24,006	
Total Assets and Other Debits	3,968,690	3,954,647	

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)	464,611	464,611	21
Appropriated Earned Surplus (215)	58,788	58,788	22
Unappropriated Earned Surplus (216)	576,744	490,996	23
Total Proprietary Capital	1,100,143	1,014,395	
LONG-TERM DEBT			
Bonds (221)	295,000	325,000	24
Advances from Municipality (223)	442,360	467,360	25
Other Long-Term Debt (224)	935,000	935,000	26
Total Long-Term Debt	1,672,360	1,727,360	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	44,405	53,110	29
Customer Deposits (235)			30
Taxes Accrued (236)	50,172	49,683	31
Interest Accrued (237)	15,745	42,226	32
Other Current and Accrued Liabilities (238)	2,510	2,282	33
Total Current and Accrued Liabilities	112,832	147,301	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	12,754	14,480	36
Total Deferred Credits	12,754	14,480	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,070,601	1,051,111	41
Total Liabilities and Other Credits	3,968,690	3,954,647	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,741,684	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,741,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	623,347	0	0	0	10
Total Accumulated Provision	623,347	0	0	0	
Net Utility Plant	3,118,337	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	585,059				585,059	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,693				62,693	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,903				1,903	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	64,596	0	0	0	64,596	13
Debits during year						14
Book cost of plant retired	26,308				26,308	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,308	0	0	0	26,308	19
Balance End of Year	623,347	0	0	0	623,347	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):	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	28,215	23,515 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	28,215	23,515

**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)				
1986 REVENUE BONDS	1,297	428	1,946	1
1996 NOTE ISSUE	435	428	3,045	2
1998 NOTE ISSUE	4,938	428	12,345	3
Total			17,336	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	464,611	1
Changes during year (explain):		2
Balance end of year	<u>464,611</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)	
1986 REVENUE BONDS	09/01/1986	05/01/2006	8.00%	295,000	1
Total Bonds (Account 221):				295,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LONG TERM ADVANCE	00/00/0000	00/00/0000	6.00%	152,360	1
1996 GO NOTE	09/01/1996	09/01/2006	5.00%	290,000	2
Total for Account 223				442,360	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTE	03/15/1998	11/01/2002	4.45%	935,000	3
Total for Account 224				935,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,683	1
Accruals:		
Charged water department expense	50,055	2
Charged electric department expense		3
Charged sewer department expense	581	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>50,636</u>	
Taxes paid during year:		
County, state and local taxes	49,683	6
Social Security taxes		7
PSC Remainder Assessment	464	8
Other (explain):		
NONE		9
Total payments and other debits	<u>50,147</u>	
Balance end of year	<u><u>50,172</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)					
1986 REVENUE BONDS	4,360	24,576	24,972	3,964	1
Subtotal	4,360	24,576	24,972	3,964	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	0	10,500	10,500	0	2
1996 NOTE ISSUE	4,846	14,538	14,538	4,846	3
Subtotal	4,846	25,038	25,038	4,846	
Other Long-Term Debt (224)					
1998 NOTE ISSUE	33,020	41,643	67,728	6,935	4
Subtotal	33,020	41,643	67,728	6,935	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	42,226	91,257	117,738	15,745	

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	1,051,111	0	0	0	0	1,051,111	1
Add credits during year:							
For Services	3,500					3,500	2
For Mains	9,690					9,690	3
Other (specify):							
HYDRANTS	6,300					6,300	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,070,601	0	0	0	0	1,070,601	
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):		
BOND REDEMPTION/RESERVE FUND	133,464	3
TEMPORARY INVESTMENTS-NOTE PROCEEDS	424,992	4
Total (Acct. 125):	558,456	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,817	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	2,567	9
Total (Acct. 142):	52,384	
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):		
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):		
WAGES, FRINGE BENEFITS, EXPENSES	44,405	17
Total (Acct. 233):	44,405	
Other Deferred Credits (253):		
ACCUMULATED SICK LEAVE	12,754	18
Total (Acct. 253):	12,754	

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	3,455,309	0	0	0	3,455,309	1
Materials and Supplies	25,865	0	0	0	25,865	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	604,203	0	0	0	604,203	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,060,856	0	0	0	1,060,856	6
Other (specify):					0	7
Average Net Rate Base	1,816,115	0	0	0	1,816,115	
Net Operating Income	135,805	0	0	0	135,805	8
Net Operating Income as a percent of Average Net Rate Base	7.48%	N/A	N/A	N/A	7.48%	

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	464,611	1
Appropriated Earned Surplus	58,788	2
Unappropriated Earned Surplus	533,870	3
Other (Specify):		4
Total Average Proprietary Capital	1,057,269	
Net Income		
Net Income	85,748	5
Percent Return on Proprietary Capital	8.11%	

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.

There was a rate increase for teh quarterly meter charge and for the volume charge, starting 9/15/99.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

New water tower on line in August 1999.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

To the Village Board
of the Village of East Troy
East Troy, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of East Troy Municipal Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Kiesling Associates LLP
Madison, Wisconsin
March 28, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Mr. Kenneth Witt, Administrator
Village of East Troy Municipal Water Utility
2106 Church Street
P.O. Box 166
East Troy, WI 53120-0166

1999 Analytical Review DWCCA-1730-ELE

Dear Mr. Witt:

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

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

Sincerely,

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

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

cc: Mr. Bill Loesch, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	389,931	1
Total Sales of Water	389,931	
Other Operating Revenues		
Forfeited Discounts (470)	599	2
Miscellaneous Service Revenues (471)	723	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,219	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,541	
Total Operating Revenues	394,472	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,079	8
Pumping Expenses (620-625)	25,981	9
Water Treatment Expenses (630-635)	5,550	10
Transmission and Distribution Expenses (640-655)	29,131	11
Customer Accounts Expenses (901-904)	13,985	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,193	14
Total Operation and Maintenance Expenses	145,919	
Other Operating Expenses		
Depreciation Expense (403)	62,693	15
Amortization Expense (404-407)		16
Taxes (408)	50,055	17
Total Other Operating Expenses	112,748	
Total Operating Expenses	258,667	
NET OPERATING INCOME	135,805	

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	1	1	872	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	872	
Metered Sales to General Customers (461)				
Residential	978	65,171	136,002	4
Commercial	148	29,739	46,688	5
Industrial	31	77,555	75,435	6
Total Metered Sales to General Customers (461)	1,157	172,465	258,125	
Private Fire Protection Service (462)	12		8,780	7
Public Fire Protection Service (463)	1		110,404	8
Other Sales to Public Authorities (464)	16	8,962	11,750	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,187	181,428	389,931	

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)	110,404	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)	110,404	
Forfeited Discounts (470):		
Customer late payment charges	599	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	599	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	723	7
Total Miscellaneous Service Revenues (471)	723	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,219	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,219	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	7,051	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	28	4
Total Source of Supply Expenses	7,079	
 PUMPING EXPENSES		
Operation Labor (620)	1,993	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,360	7
Operation Supplies and Expenses (623)	1,961	8
Maintenance of Pumping Plant (625)	11,667	9
Total Pumping Expenses	25,981	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,073	10
Chemicals (631)	1,333	11
Operation Supplies and Expenses (632)	144	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	5,550	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,243	14
Operation Supplies and Expenses (641)	14	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,212	16
Maintenance of Mains (651)	5,354	17
Maintenance of Services (652)	433	18
Maintenance of Meters (653)	7,474	19
Maintenance of Hydrants (654)	4,188	20
Maintenance of Other Plant (655)	1,213	21
Total Transmission and Distribution Expenses	29,131	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,729	22
Accounting and Collecting Labor (902)	9,434	23
Supplies and Expenses (903)	1,822	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,985	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,631	27
Office Supplies and Expenses (921)	6,065	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,147	30
Property Insurance (924)	7,514	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,961	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,139	35
Transportation Expenses (933)	942	36
Maintenance of General Plant (935)	794	37
Total Administrative and General Expenses	64,193	
Total Operation and Maintenance Expenses	145,919	

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		50,172	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		581	2
Net property tax equivalent		49,591	
Social Security			3
PSC Remainder Assessment		464	4
Other (specify): NONE			5
Total tax expense		50,055	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241500				3
County tax rate	mills		5.701200				4
Local tax rate	mills		7.684300				5
School tax rate	mills		10.656100				6
Voc. school tax rate	mills		1.866400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.149500				10
Less: state credit	mills		1.722500				11
Net tax rate	mills		24.427000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.684300				14
Combined School Tax Rate	mills		12.522500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.206800				17
Total Tax Rate	mills		26.149500				18
Ratio of Local and School Tax to Total	dec.		0.772741				19
Total tax net of state credit	mills		24.427000				20
Net Local and School Tax Rate	mills		18.875753				21
Utility Plant, Jan. 1	\$	3,188,702	3,188,702				22
Materials & Supplies	\$	23,515	23,515				23
Subtotal	\$	3,212,217	3,212,217				24
Less: Plant Outside Limits	\$	2,700	2,700				25
Taxable Assets	\$	3,209,517	3,209,517				26
Assessment Ratio	dec.		0.828170				27
Assessed Value	\$	2,658,026	2,658,026				28
Net Local & School Rate	mills		18.875753				29
Tax Equiv. Computed for Current Year	\$	50,172	50,172				30
Tax Equivalent per 1994 PSC Report	\$	44,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	50,172					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,609		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)	178,137		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	183,746	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	131,174		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,692	8,185	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,586		20
Total Pumping Plant	255,452	8,185	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,949		23
Total Water Treatment Plant	11,949	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,948		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,609	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)			178,137	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	183,746	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			131,174	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,586	20
Total Pumping Plant	0	0	263,637	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,949	23
Total Water Treatment Plant	0	0	11,949	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,948	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	121,688	347,023	26
Transmission and Distribution Mains (343)	1,799,432	213,612	27
Fire Mains (344)	0		28
Services (345)	348,479	13,190	29
Meters (346)	74,396	10,747	30
Hydrants (348)	292,188	6,300	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,639,131	590,872	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,397		35
Computer Equipment (391.1)	4,680		36
Transportation Equipment (392)	38,184		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	26,396		44
Other Tangible Property (399)	0		45
Total General Plant	78,657	0	
Total utility plant in service directly assignable	3,168,935	599,057	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,168,935	599,057	

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)			468,711 26
Transmission and Distribution Mains (343)	18,696		1,994,348 27
Fire Mains (344)			0 28
Services (345)			361,669 29
Meters (346)	7,612		77,531 30
Hydrants (348)			298,488 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	26,308	0	3,203,695
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,397 35
Computer Equipment (391.1)			4,680 36
Transportation Equipment (392)			38,184 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			26,396 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	78,657
Total utility plant in service directly assignable	26,308	0	3,741,684
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,308	0	3,741,684

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			17,487	17,487	1
February			15,074	15,074	2
March			16,859	16,859	3
April			15,584	15,584	4
May			17,043	17,043	5
June			17,589	17,589	6
July			20,406	20,406	7
August			19,110	19,110	8
September			19,013	19,013	9
October			16,496	16,496	10
November			16,312	16,312	11
December			16,378	16,378	12
Total for year	0	0	207,351	207,351	
Less: Measured or estimated water used in main flushing and water treatment during year				2,884	13
Less: Other utility use				12,683	14
Other utility use explanation:					15
TOWER CLEANING-NEW TOWER, MAIN FLUSHING, WATER LATERAL AND MAIN BREAK.					
Water pumped into distribution system				191,784	16
Less: Water sold				181,428	17
Losses and unaccounted for				10,356	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				1,043	21
Date of maximum: 10/26/1999					22
Cause of maximum:					23
FILLING AND CLEANING WATER STORAGE TANK.					
Minimum gallons pumped by all methods in any one day during reporting year				303	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				348,709	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)	
3103 NORTH STREET	3	100	16	163,475	Yes	1
2028 WEST STREET	5	1,500	19	208,135	Yes	2
3219 NORTH STREET	6	160	12	184,558	Yes	3

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	3	5	6	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1986	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	353	345	471	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1990	1990	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	150	40	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 23
Year Installed				24
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	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1970	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	103	6
Total capacity in gallons	200,000	650,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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)		
P	D	1.000	1,037	0	0	0	1,037	1	
P	D	2.000	10	0	0	0	10	2	
M	D	4.000	13,020	0	779	0	12,241	3	
M	D	6.000	34,074	0	0	0	34,074	4	
P	D	6.000	497	0	0	0	497	5	
M	D	8.000	12,573	0	0	0	12,573	6	
P	D	8.000	15,989	88	0	0	16,077	7	
M	D	10.000	1,267	0	0	0	1,267	8	
P	D	10.000	580	0	0	0	580	9	
M	D	12.000	10,927	0	0	0	10,927	10	
P	D	12.000	18,088	12,679	0	0	30,767	11	
Total Within Municipality			108,062	12,767	779	0	120,050		
Total Utility			108,062	12,767	779	0	120,050		

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	855	0	0	0	855	16	1
M	1.000	167	40	0	(4)	203	0	2
M	1.250	70	0	0	0	70	1	3
M	1.500	10	0	0	0	10		4
M	2.000	3	1	0	0	4		5
P	4.000	4	0	0	0	4	3	6
M	6.000	1	0	0	0	1		7
M	8.000	2	0	0	0	2	1	8
P	8.000		1			1		9
Total Utility		1,112	42	0	(4)	1,150	21	

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	366	12	21	3	360	117	1
0.750	809	48	28	9	838	113	2
1.000	62	4	1	(2)	63	12	3
1.250	1	0	1	0	0	0	4
1.500	14	0	1	2	15	4	5
2.000	20	3	4	2	21	5	6
3.000	11	2	0	(5)	8	4	7
4.000	4	0	0	1	5	0	8
6.000	1	0	0	1	2	1	9
8.000	1	0	0	0	1	1	10
10.000	1	0	0	0	1	1	11
Total:	1,290	69	56	11	1,314	258	

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	300	27	3	2	0	28	360	1
0.750	677	84	10	9	0	58	838	2
1.000	0	37	8	8	0	10	63	3
1.250	0	0	0	0	0	0	0	4
1.500	1	8	4	0	0	2	15	5
2.000	0	6	4	5	0	6	21	6
3.000	0	2	2	4	0	0	8	7
4.000	0	2	2	1	0	0	5	8
6.000	0	0	0	2	0	0	2	9
8.000	0	0	0	1	0	0	1	10
10.000	0	0	0	1	0	0	1	11
Total:	978	166	33	33	0	104	1,314	

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	225	8			233	2
Total Fire Hydrants	225	8	0	0	233	
Flushing Hydrants						
	4	1			5	3
Total Flushing Hydrants	4	1	0	0	5	

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:	229
Number of distribution system valves end of year:	294
Number of distribution valves operated during year:	174

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 605 - DECREASE BECAUSE OF PROJECT NEAR WELL HOUSE #6 WHICH WAS COMPLETED IN PRIOR YEAR.

ACCOUNT 622 - DECREASE DUE TO FLUCTUATIONS IN ELECTRIC CHARGES.

ACCOUNT 650 - DECREASE RESULT OF SANDBLASTING AND PAINTING THE WATER TOWER IN PRIOR YEAR.

ACCOUNT 923 - INCREASE DUE TO ONE TIME EXPENSES RELATED TO WATER SAMPLING AND EMERGENCY WELL REPAIRS.

Water Utility Plant in Service (Page W-08)

PLANT IN SERVICE ADDITIONS WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

Water Mains (Page W-15)

ADDITIONS OF WATER MAINS WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

Water Services (Page W-16)

ADDITIONS OF WATER SERVICES WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

ADJUSTMENTS AT YEAR END TO ADJUST TO ACTUAL.

Meters (Page W-17)

THE ADJUSTMENT FOR METERS WAS TO RECLASS THE CLASSIFICATION BY SIZE AND TO ADJUST THE NUMBER OF UTILITY OWNED METERS TO ACTUAL.
