



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

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 ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: THOMAS C. MEIER P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: T.MEIER 920 @ HOTMAIL.COM

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: CAMERON MCCAIN

Title: VILLAGE PRESIDENT

Office Address:

1649 WEBSTER AVE.
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

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: SCHENCK & ASSOCIATES, SC

Title:

Office Address: SCHENCK & ASSOCIATES, SC
200 S WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 112

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 3/22/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: T.MEIER 920 @ HOTMAIL.COM

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

CAMERON MCCAIN, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,269,131	1,119,924	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	670,199	645,444	2
Depreciation Expense (403)	150,702	142,370	3
Amortization Expense (404-407)	0	20,000	4
Taxes (408)	118,156	119,658	5
Total Operating Expenses	939,057	927,472	
Net Operating Income	330,074	192,452	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,074	192,452	
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)	36,100	23,891	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,100	23,891	
Total Income	366,174	216,343	
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	366,174	216,343	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,245	6,785	14
Amortization of Debt Discount and Expense (428)	5,697	3,519	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	109,211	82,755	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	118,153	93,059	
Net Income	248,021	123,284	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,968,433	1,845,149	20
Balance Transferred from Income (433)	248,021	123,284	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)	2,216,454	1,968,433	

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 INCOME	36,100	5
Total (Acct. 419):	36,100	
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 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	1,269,131	0	0	0	1,269,131	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,269,131	0	0	0	1,269,131	

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	172,237	27,174	199,411	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	19,749	3,136	22,885	7
Water utility plant accounts	9,766	1,285	11,051	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	31,595	(31,595)	0	18
All other accounts			0	19
Total Payroll	233,347	0	233,347	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,889,969	7,388,620	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,663,652	1,623,465	2
Net Utility Plant	6,226,317	5,765,155	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,226,317	5,765,155	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	353,200	0	9
Total Other Property and Investments	353,200	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	61,534	126,592	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)	0	728,989	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	105,714	100,134	15
Other Accounts Receivable (143)	193,319	142,461	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,798	9,637	18
Materials and Supplies (151-163)	43,728	35,358	19
Prepayments (165)	5,876	6,017	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	424,269	1,149,488	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,590	37,287	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	31,590	37,287	
Total Assets and Other Debits	7,035,376	6,951,930	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,216,454	1,968,433	28
Total Proprietary Capital	2,245,780	1,997,759	
LONG-TERM DEBT			
Bonds (221-222)	0	60,000	29
Advances from Municipality (223)	2,420,000	2,575,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,420,000	2,635,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	75,362	53,052	33
Payables to Municipality (233)	147,494	142,371	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	123,496	112,727	36
Interest Accrued (237)	11,554	40,244	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	359,490	349,978	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,010,106	1,969,193	49
Total Liabilities and Other Credits	7,035,376	6,951,930	

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)	7,889,969	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
Total Utility Plant	7,889,969	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,663,652	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,663,652	0	0	0	
Net Utility Plant	6,226,317	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,623,465				1,623,465	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	150,702				150,702	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,811				16,811	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged to sewer	1,725				1,725	9
Salvage	19,151				19,151	10
Other credits (specify):						11
					0	12
Total credits	188,389	0	0	0	188,389	13
Debits during year						14
Book cost of plant retired	144,492				144,492	15
Cost of removal	3,710				3,710	16
Other debits (specify):						17
					0	18
Total debits	148,202	0	0	0	148,202	19
Balance End of Year	1,663,652	0	0	0	1,663,652	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	43,728	35,358 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	43,728	35,358

**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)				
Mortgage Revenue Bonds 11/77	878	428	0	1
Promisory Note 12/95	1,440	428	8,640	2
Promisory Note 6/93	1,200	428	3,600	3
Promisory Note 7/98	2,179	428	19,350	4
Total			31,590	
Unamortized premium on debt (251)				
NONE	0	0	0	5
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	29,326	1
Changes during year (explain):		2
Balance end of year	<u><u>29,326</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue	11/01/1977	11/01/1999	5.90%	0	1
Total Bonds (Account 221):				0	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				0	

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)					
Promisory Note	12/15/1995	06/01/2005	4.36%	580,000	1
Promisory Note	07/01/1998	06/01/2008	4.34%	1,510,000	2
Promisory Note	06/01/1993	04/01/2003	4.51%	330,000	3
Total for Account 223				<u>2,420,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	112,727	1
Accruals:		
Charged water department expense	118,156	2
Charged electric department expense		3
Charged sewer department expense	6,772	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>124,928</u>	
Taxes paid during year:		
County, state and local taxes	112,727	6
Social Security taxes		7
PSC Remainder Assessment	1,432	8
Other (explain):		
NONE		9
Total payments and other debits	<u>114,159</u>	
Balance end of year	<u><u>123,496</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bond 1977	295	3,245	3,540	0	1
Subtotal	295	3,245	3,540	0	
Advances from Municipality (223)					
Promisory Note 06/01/1993	4,739	16,590	17,378	3,951	2
Promisory Note 12/15/1995	2,414	27,028	27,305	2,137	3
Promisory Note 7/1/1998	32,796	65,593	92,923	5,466	4
Subtotal	39,949	109,211	137,606	11,554	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	40,244	112,456	141,146	11,554	

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	1,969,193	0	0	0	0	1,969,193	1
Add credits during year:							
For Services	18,301					18,301	2
For Mains	19,032					19,032	3
Other (specify):							
FOR HYDRANTS	3,580					3,580	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,010,106	0	0	0	0	2,010,106	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	150,702	4
Total (Acct. 126):	150,702	
Other Special Funds (128):		
BORROWED FUNDS AND RELATED INTEREST EARNED TO BE USED FOR		5
PLANT AND EQUIPMENT REPLACEMENT	202,498	6
Total (Acct. 128):	202,498	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	105,714	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	105,714	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	147,494	14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS SERVICES CHARGES AND BULK WATER	432	16

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 Accounts Receivable (143):		
BILLINGS FOR REPLACEMENT OF TWO DAMAGED HYDRANTS	5,975	17
RECEIVABLE FOR CONTRACTOR OVERBILLING	2,505	18
DEVELOPER BILLING FOR MAINS CONSTRUCTION	19,032	19
DEVELOPER BILLING FOR SERVICES CONSTRUCTION	14,301	20
DEVELOPER BILLING FOR HYDRANTS CONSTRUCTION	3,580	21
Total (Acct. 143):	193,319	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	13,798	22
Total (Acct. 145):	13,798	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	5,876	23
Total (Acct. 165):	5,876	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	147,494	29
Total (Acct. 233):	147,494	
Other Deferred Credits (253):		
NONE		30
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	7,639,294	0	0	0	7,639,294	1
Materials and Supplies	39,543	0	0	0	39,543	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,643,558	0	0	0	1,643,558	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,989,649	0	0	0	1,989,649	6
Other (specify):					0	7
Average Net Rate Base	4,045,630	0	0	0	4,045,630	
Net Operating Income	330,074	0	0	0	330,074	8
Net Operating Income as a percent of Average Net Rate Base	8.16%	N/A	N/A	N/A	8.16%	

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	29,326	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,092,443	3
Other (Specify):		4
Total Average Proprietary Capital	2,121,769	
Net Income		
Net Income	248,021	5
Percent Return on Proprietary Capital	11.69%	

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.

Rate increase 70-WR-102 granted beginning 9/22/1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Special Funds (128) - 1998 borrowed funds and related interest of \$728,989 were reported in account #136 on line 13 of page F-6.

Identification and Ownership - Contacts (Page iv)

April 14, 2000

Mr. Thomas C. Meier, P.E., Director of Public Works
Village of Allouez Water Department
1649 South Webster Avenue
Green Bay, WI 54301-2460

1999 Analytical Review DWCCA-70-ELE

Dear Mr. Meier:

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. Cameron McCain, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,205,853	1
Total Sales of Water	1,205,853	
Other Operating Revenues		
Forfeited Discounts (470)	8,388	2
Miscellaneous Service Revenues (471)	972	3
Rents from Water Property (472)	24,539	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,379	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	63,278	
Total Operating Revenues	1,269,131	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	63,613	8
Pumping Expenses (620-633)	188,065	9
Water Treatment Expenses (640-652)	25,700	10
Transmission and Distribution Expenses (660-678)	215,427	11
Customer Accounts Expenses (901-905)	29,868	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	147,526	14
Total Operation and Maintenance Expenses	670,199	
Other Operating Expenses		
Depreciation Expense (403)	150,702	15
Amortization Expense (404-407)	0	16
Taxes (408)	118,156	17
Total Other Operating Expenses	268,858	
Total Operating Expenses	939,057	
NET OPERATING INCOME	330,074	

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	4	103	221	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	103	221	
Metered Sales to General Customers (461)				
Residential	5,002	311,186	729,909	4
Commercial	371	81,100	160,785	5
Industrial				6
Total Metered Sales to General Customers (461)	5,373	392,286	890,694	
Private Fire Protection Service (462)	21		7,452	7
Public Fire Protection Service (463)	1		221,947	8
Other Sales to Public Authorities (464)	22	49,281	85,539	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,421	441,670	1,205,853	

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)	221,947	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)	221,947	
Forfeited Discounts (470):		
Customer late payment charges	8,388	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,388	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	972	7
Total Miscellaneous Service Revenues (471)	972	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUNDSPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	24,539	8
Total Rents from Water Property (472)	24,539	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,379	10
Other (specify): NONE		11
Total Other Water Revenues (474)	29,379	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	9,085	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	29,552	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	15,887	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	9,089	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	63,613	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	39,440	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	122,096	17
Pumping Labor and Expenses (624)	143	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	19,901	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	776	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,709	25
Total Pumping Expenses	188,065	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	14,687	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	9,931	28
Miscellaneous Expenses (643)	1,082	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	25,700	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	12,382	36
Meter Expenses (663)	7,854	37
Customer Installations Expenses (664)	37	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	37	42
Maintenance of Distribution Reservoirs and Standpipes (672)	703	43
Maintenance of Transmission and Distribution Mains (673)	99,437	44
Maintenance of Fire Mains (674)	1,181	45
Maintenance of Services (675)	14,104	46
Maintenance of Meters (676)	4,101	47
Maintenance of Hydrants (677)	4,938	48
Maintenance of Miscellaneous Plant (678)	70,653	49
Total Transmission and Distribution Expenses	215,427	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,066	51
Customer Records and Collection Expenses (903)	21,802	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	29,868	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	48,597	56
Office Supplies and Expenses (921)	4,116	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	51,720	59
Property Insurance (924)	10,734	60
Injuries and Damages (925)	5,539	61
Employee Pensions and Benefits (926)		62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,671	65
Rents (931)	2,500	66
Maintenance of General Plant (932)	16,649	67
Total Administrative and General Expenses	147,526	
 Total Operation and Maintenance Expenses	670,199	

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		123,496	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,772	2
Net property tax equivalent		116,724	
Social Security			3
PSC Remainder Assessment		1,432	4
Other (specify): NONE			5
Total tax expense		118,156	

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		0.199193				3
County tax rate	mills		4.845831				4
Local tax rate	mills		5.959024				5
School tax rate	mills		10.707152				6
Voc. school tax rate	mills		1.339877				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.051077				10
Less: state credit	mills		1.841315				11
Net tax rate	mills		21.209762				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.959024				14
Combined School Tax Rate	mills		12.047029				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.006053				17
Total Tax Rate	mills		23.051077				18
Ratio of Local and School Tax to Total	dec.		0.781137				19
Total tax net of state credit	mills		21.209762				20
Net Local and School Tax Rate	mills		16.567733				21
Utility Plant, Jan. 1	\$	7,388,620	7,388,620				22
Materials & Supplies	\$	35,358	35,358				23
Subtotal	\$	7,423,978	7,423,978				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,423,978	7,423,978				26
Assessment Ratio	dec.		1.004047				27
Assessed Value	\$	7,454,023	7,454,023				28
Net Local & School Rate	mills		16.567733				29
Tax Equiv. Computed for Current Year	\$	123,496	123,496				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	123,496					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,618		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)	287,075	42,632	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	316,693	42,632	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	545,222	1,000	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	593,442	135,580	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	121,156		20
Total Pumping Plant	1,259,820	136,580	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	24,039		23
Total Water Treatment Plant	24,039	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		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)			29,618	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)			329,707	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	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	2,900		543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	38,000	72,474	763,496	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(72,474)	48,682	20
Total Pumping Plant	40,900	0	1,355,500	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			24,039	23
Total Water Treatment Plant	0	0	24,039	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	506,548	4,902	26
Transmission and Distribution Mains (343)	3,228,250	189,676	27
Fire Mains (344)	0		28
Services (345)	659,732	79,312	29
Meters (346)	814,179	72,604	30
Hydrants (348)	282,379	45,128	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,495,769	391,622	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	68,438	3,098	34
Office Furniture and Equipment (391)	10,714	1,495	35
Computer Equipment (391.1)	35,885	14,410	36
Transportation Equipment (392)	84,236	45,682	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,961	1,363	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	17,456	7,040	41
Communication Equipment (397)	63,856	1,919	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	292,299	75,007	
Total utility plant in service directly assignable	7,388,620	645,841	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,388,620	645,841	

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)			511,450 26
Transmission and Distribution Mains (343)	23,355		3,394,571 27
Fire Mains (344)			0 28
Services (345)	1,144		737,900 29
Meters (346)	19,820		866,963 30
Hydrants (348)	2,767		324,740 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	47,086	0	5,840,305
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)	1,650		10,559 35
Computer Equipment (391.1)	24,085		26,210 36
Transportation Equipment (392)	26,044		103,874 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	499		11,825 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	2,835		21,661 41
Communication Equipment (397)	1,393		64,382 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	56,506	0	310,800
Total utility plant in service directly assignable	144,492	0	7,889,969
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	144,492	0	7,889,969

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	133,750	2.16%	6,661	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	133,750		6,661	
PUMPING PLANT				
Structures and Improvements (321)	307,646	2.22%	12,082	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	134,431	4.40%	31,447	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	24,180	3.03%	1,475	15
Total Pumping Plant	466,257		45,004	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,543	5.88%	1,414	17
Total Water Treatment Plant	6,543		1,414	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	282,694	1.82%	9,263	19
Transmission and Distribution Mains (343)	220,815	0.67%	22,187	20
Fire Mains (344)	0			21
Services (345)	217,888	2.00%	13,976	22
Meters (346)	90,085	4.00%	33,623	23
Hydrants (348)	45,353	1.33%	4,038	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	856,835		83,087	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					140,411	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	140,411	
321	2,900				316,828	8
322					0	9
323					0	10
324					0	11
325	38,000	3,710		1,098	125,266	12
326					0	13
327					0	14
328				(1,098)	24,557	15
	40,900	3,710	0	0	466,651	
331					0	16
332					7,957	17
	0	0	0	0	7,957	
341					0	18
342					291,957	19
343	23,355		650		220,297	20
344					0	21
345	1,144		105		230,825	22
346	19,820			18,200	122,088	23
348	2,767		6,353		52,977	24
349					0	25
	47,086	0	7,108	18,200	918,144	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	53,948	2.04%	1,428	26
Office Furniture and Equipment (391)	10,714	7.69%	818	27
Computer Equipment (391.1)	19,429	11.11%	3,449	28
Transportation Equipment (392)	41,014	14.29%	12,351	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	4,250	6.25%	712	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	11,079	14.29%	2,963	33
Communication Equipment (397)	19,646	6.67%	4,277	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	160,080		25,998	
Total accum. prov. directly assignable	1,623,465		162,164	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,623,465		 162,164	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					55,376	26
391	1,650				9,882	27
391.1	24,085				(1,207)	28
392	26,044		11,160	(11,160)	27,321	29
393					0	30
394	499		107		4,570	31
395					0	32
396	2,835		776	34	12,017	33
397	1,393				22,530	34
397.1					0	35
398					0	36
399					0	37
	56,506	0	12,043	(11,126)	130,489	
	144,492	3,710	19,151	7,074	1,663,652	
					0	38
	144,492	3,710	19,151	7,074	1,663,652	

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			44,550	44,550	1
February			38,849	38,849	2
March			43,590	43,590	3
April			43,598	43,598	4
May			50,079	50,079	5
June			48,672	48,672	6
July			51,438	51,438	7
August			52,705	52,705	8
September			53,679	53,679	9
October			42,034	42,034	10
November			40,838	40,838	11
December			42,545	42,545	12
Total for year	0	0	552,577	552,577	
Less: Measured or estimated water used in main flushing and water treatment during year				20,827	13
Less: Other utility use				28,290	14
Other utility use explanation:					15
Construction water, fire dept, rink flooding and breaks					
<hr/>					
Water pumped into distribution system				503,460	16
Less: Water sold				441,670	17
Losses and unaccounted for				61,790	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, 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				2,394	21
Date of maximum: 9/6/1999					22
Cause of maximum:					23
Flushing of dead end mains along with watering by customers due to dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year				1,175	24
Date of minimum: 10/29/1999					25
Total KWH used for pumping for the year				2,214,563	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)	
535 GREENE AVE	1	750	12	100,000	Yes	1
2143 S WEBSTER AVE	2	933	12	100,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	250,000	Yes	4
2990 RIVERSIDE DR	5	820	17	300,000	Yes	5
821 DAUPHIN STREET	6	930	15	250,000	Yes	6
717 KALB STREET	7	925	15	450,000	Yes	7

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 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1954	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	575	1,100	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	22 23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1954	1998	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	GENERAL ELECTRIC	LAYNE	18
Year Installed	1989	1994	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	950	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	60	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	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1969	1988	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	18
Year Installed	1976	1996	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	150	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 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1978			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons	250,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons	250,000	250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	825	0	0	0	825	3	
M	D	4.000	4,051	0	570	0	3,481	4	
A	D	6.000	11,822	0	12	0	11,810	5	
M	D	6.000	168,736	0	4,531	0	164,205	6	
P	D	6.000	34,471	152	101	0	34,522	7	
A	D	8.000	2,300	0	0	0	2,300	8	
M	D	8.000	9,591	0	0	0	9,591	9	
P	D	8.000	29,528	5,682	41	0	35,169	10	
A	D	10.000	15,540	0	0	0	15,540	11	
M	D	10.000	7,816	0	0	0	7,816	12	
P	D	10.000	12,750	0	0	0	12,750	13	
A	D	12.000	16,255	0	17	0	16,238	14	
M	D	12.000	2,476	0	0	0	2,476	15	
P	D	12.000	373	64	0	0	437	16	
A	D	14.000	8,380	0	0	0	8,380	17	
M	D	14.000	0	0	0	0	0	18	
P	D	14.000	25	0	0	0	25	19	
A	D	16.000	3,320	0	0	0	3,320	20	
M	D	16.000	5,297	0	0	0	5,297	21	
P	D	16.000	433	0	0	0	433	22	
Total Within Municipality			334,423	5,898	5,272	0	335,049		
Total Utility			334,423	5,898	5,272	0	335,049		

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)	
L	0.750	354	0	7	0	347		1
M	0.750		1	0	0	1		2
A	0.750	2,281	0	0	0	2,281		3
P	1.000	55	119	0	0	174		4
M	1.000	1	0	1	0	0		5
L	1.000	2	0	0	0	2		6
A	1.000	2,358	0	0	0	2,358		7
A	1.500	36	0	0	0	36		8
P	1.500		1			1		9
P	2.000	4	3	0	0	7		10
L	2.000	2	0	0	0	2		11
A	2.000	34	0	0	0	34		12
M	3.000	2	0	0	0	2		13
L	3.000	1	0	0	0	1		14
M	4.000	8	0	0	0	8		15
A	4.000	1	0	0	0	1		16
P	4.000	5	1	0	0	6		17
M	6.000	4	0	0	0	4		18
P	6.000	9	0	0	0	9		19
M	8.000	3	0	0	0	3		20
P	8.000	2	0	0	0	2		21
M	12.000	1	0	0	0	1		22
Total Utility		5,163	125	8	0	5,280	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	5,203	593	485	0	5,311	0	2
1.000	93	14	13	(6)	88	0	3
1.500	52	4	0	0	56	19	4
2.000	32	1	0	0	33	2	5
3.000	12	0	0	0	12	7	6
6.000	3	0	0	0	3	3	7
Total:	5,395	612	498	(6)	5,503	31	

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	0	0	0	0	0	0	0	1
0.750	4,959	242	0	8	0	102	5,311	2
1.000	39	41	0	6	0	2	88	3
1.500	4	47	0	2	0	3	56	4
2.000	0	31	0	1	0	1	33	5
3.000	0	10	0	2	0	0	12	6
6.000	0	0	0	3	0	0	3	7
Total:	5,002	371	0	22	0	108	5,503	

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	598	23	18		603	2
Total Fire Hydrants	598	23	18	0	603	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	95
Number of distribution system valves end of year:	907
Number of distribution valves operated during year:	804

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #611 - Increased maintenance costs on pump stations including painting and other miscellaneous repairs.

Account #620 - Slight increase in labor for general supervision. Also, fringe benefits were allocated to this account for all of 1999 as compared to only the last quarter for 1998.

Account #631 - 1998 pump station maintenance projects as detailed in Attachment 7A of the 1998 application to increase water rates.

Account #673 - Increase in main breaks resulting in increased repair costs from contractors and water utility labor.

Account #677 - Less hydrant repair work in 1999 as compared to 1998 resulting in decreased repair costs from contractors and water utility labor. Also, flushing and exercising of all Village hydrants was done in 1998 resulting in higher water utility labor costs.

Account #678 - Increase in seasonal/part-time labor and corresponding fringe benefits for painting and maintenance on the general plant.

Account #923 - Water distribution system map for mains costing \$32,500. Village administrative costs allocated to this account decreased as compared to the prior year due to decrease in administrator's salary from combining of positions.

Account #926 - No employee pension and benefits are charged to this account due to new payroll system in use beginning with the last quarter of 1998. All fringe benefits are allocated to the activities where the wages are charged.

Taxes (Acct. 408 - Water) (Page W-06)

No social security tax expense due to new payroll system in use beginning with the last quarter of 1998. All fringe benefits, including social security taxes, are allocated to the activities where the wages are charged.

Water Utility Plant in Service (Page W-08)

Account #325 - Column (c) additions of \$135,000 consist of the following:

Pressure switches & control logic to enable pre lube (6)	2,368
Various valves (4)	5,450
Reduced starters for well pumps (3)	36,505
Reduced starters for booster pumps (4)	32,020
Booster pump enhancements (2)	8,679
Bypass piping (1)	2,845
New column piping and bowls (1)	39,350
Water meter, transmitter & chart recorder (1)	8,363

Account #325 & #328 - Column (f) adjustment of \$72,474 to reclassify 1998 additions from #328 to #325. Additions of \$23,500 were for water meter transmitters & chart recorders at four of the pump stations along with \$48,974 for new column pipe and bowls at station #4.

WATER OPERATING SECTION FOOTNOTES

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

Account #325 & #328 - Column (i) adjustment of \$1,098 to reclassify accumulated depreciation on 1998 additions of \$72,474 reclassified from plant account #328 to #325. 1999 depreciation expense was calculated as if the beginning balances of these plant accounts had been corrected.

Account #346 - Column (i) adjustment for additional depreciation of \$18,200 DWCCA-0070-JPL annual, 5th of 7 years.

Account #391.1 - Column (j) balance end of year of (\$1,207) due to retirement of old billing system. The hardware and software were purchased in 1994 and replaced in 1999. No loss was recognized on this retirement.

Account #392 & #396 - Column (c) rate % used of 14.29%. Account #392 & #396 plant accounts are depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 14.29 was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed.

Account #392 - Column (i) adjustment of (\$11,160) for gain on sale of two fully depreciated trucks.

Account #396 - Column (i) adjustment of \$34 for loss on sale of partially depreciated lawnmower.

Water Mains (Page W-17)

Main additions are financed from the proceeds of long-term debt. In addition, main construction costs of \$19,032 were billed to a developer.

Water Services (Page W-18)

Most service additions are financed from the proceeds of long-term debt. Two services were paid for by property owners and four by contractors. In addition, service construction costs of \$14,301 for 19 services were billed to a developer.

Meters (Page W-19)

Adjustment to previously reported meter count because of inventory record corrections.

Hydrants and Distribution System Valves (Page W-20)

Dead end mains, construction and water break hydrants operated during 1999. All hydrants are scheduled for operation in 2000.
