



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DARIEN WATERWORKS AND SEWER SYSTEM

Principal Office: 24 N. WISCONSIN
P.O. BOX 97
DARIEN, WI 53114-0097

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: DARIEN WATERWORKS AND SEWER SYSTEM

Utility Address: 24 N. WISCONSIN
P.O. BOX 97
DARIEN, WI 53114-0097

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CONSTANCE MACHI
Title: VILLAGE CLERK/TREASURER

Office Address:
24 N. WISCONSIN STREET
P.O. BOX 97
DARIEN, WI 53114-0097

Telephone: (262) 724 - 5055

Fax Number: (262) 724 - 5282

E-mail Address:

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

Name: MRS KAREN S HALL
Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pkhall@elknet.net

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

Name: MR ROBERT WENZEL
Title: CHAIRMAN

Office Address:
24 N. WISCONSIN
P.O. BOX 97
DARIEN, WI 53114-0097

Telephone: (262) 724 - 5055

Fax Number: (262) 724 - 5282

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: MR PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 3/7/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR GREG EPPING

Title: SUPERINTENDENT

Office Address:

24 N. WISCONSIN STREET

P.O. BOX 97

DARIEN, WI 53114-0097

Telephone: (262) 724 - 5055

Fax Number: (262) 724 - 5282

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR ROLAND HAMAN

MR CURTIS SCHELLHASE

MR ROBERT WENZEL, CHAIRMAN

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)	185,540	173,700	1
Operating Expenses:			
Operation and Maintenance Expense (401)	134,885	125,437	2
Depreciation Expense (403)	45,761	46,713	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,752	41,032	5
Total Operating Expenses	221,398	213,182	
Net Operating Income	(35,858)	(39,482)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(35,858)	(39,482)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	38,399	39,081	9
Miscellaneous Nonoperating Income (421)	(37,008)	(33,609)	10
Total Other Income	1,391	5,472	
Total Income	(34,467)	(34,010)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(34,467)	(34,010)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	119,212	92,088	13
Amortization of Debt Discount and Expense (428)	7,040	4,694	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	4,395	6,780	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	130,647	103,562	
Net Income	(165,114)	(137,572)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,682)	135,890	19
Balance Transferred from Income (433)	(165,114)	(137,572)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(166,796)	(1,682)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	33,997	4
INTEREST EARNED ON SPECIAL ASSESSMENTS	4,402	5
Total (Acct. 419):	38,399	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	(37,008)	6
Total (Acct. 421):	(37,008)	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	185,540	0	0	0	185,540	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	185,540	0	0	0	185,540	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,725,339	1,696,006	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	599,656	539,066	2
Net Utility Plant	1,125,683	1,156,940	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	962,920	962,572	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	149,955	135,194	4
Net Nonutility Property	812,965	827,378	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,823	85,622	6
Special Funds (125)	1,916,334	0	7
Total Other Property and Investments	2,734,122	913,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	136,008	706,650	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,240	12,506	11
Other Accounts Receivable (143)	27,691	26,700	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	463,966	475,719	14
Materials and Supplies (150)	5,617	6,265	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	646,522	1,227,840	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,463	7,040	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,108,544	1,177,559	20
Total Deferred Debits	1,150,007	1,184,599	
Total Assets and Other Debits	5,656,334	4,482,379	

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)	898,599	898,599	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(166,796)	(1,682)	23
Total Proprietary Capital	731,803	896,917	
LONG-TERM DEBT			
Bonds (221)	3,416,120	2,109,774	24
Advances from Municipality (223)	77,890	111,964	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,494,010	2,221,738	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,733	23,910	28
Payables to Municipality (233)	32,718	33,298	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	35,969	36,873	31
Interest Accrued (237)	68,194	32,236	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	187,614	126,317	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,242,907	1,237,407	38
Total Liabilities and Other Credits	5,656,334	4,482,379	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,702,639	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	22,700				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,725,339	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	599,656	0	0	0	9
Total Accumulated Provision	599,656	0	0	0	
Net Utility Plant	1,125,683	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	539,066				539,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,761				45,761	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	604				604	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	500				500	10
Other credits (specify):						11
Insurance proceeds	16,150				16,150	12
Total credits	63,015	0	0	0	63,015	13
Debits during year						14
Book cost of plant retired	2,425				2,425	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	2,425	0	0	0	2,425	19
Balance End of Year	599,656	0	0	0	599,656	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.70%					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	962,572	348	0	962,920	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	962,572	348	0	962,920	
Less accum. prov. depr. & amort. (122)	135,194	14,761	0	149,955	3
Net Nonutility Property	827,378	(14,413)	0	812,965	

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

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

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	0	0	0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,617	6,265 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>5,617</u>	<u>6,265</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 BAN's	7,040	428	0	1
1999 BAN'S	0	428	41,463	2
Total			41,463	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	898,599	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>898,599</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)	
1995 Revenue Bonds	01/25/1995	09/01/2014	3.52%	1,166,120	1
1999 BAN'S	07/23/1999	10/01/2009	5.04%	2,250,000	2
Total Bonds (Account 221):				3,416,120	

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)					
1998 G.O. Bank Note	12/02/1998	12/01/2003	4.25%	19,258	1
1997 G.O. Notes	02/01/1997	04/01/2006	4.20%	58,632	2
Total for Account 223				77,890	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,873	1
Accruals:		
Charged water department expense	40,752	2
Charged electric department expense	0	3
Charged sewer department expense	482	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,234	
Taxes paid during year:		
County, state and local taxes	36,873	6
Social Security taxes	5,053	7
PSC Remainder Assessment	212	8
Other (explain):		
NONE		9
Total payments and other debits	42,138	
Balance end of year	35,969	

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)					
1995 Revenue Bonds	14,146	40,518	41,195	13,469	1
1995 BAN's	16,611	28,819	45,430	0	2
1999 BAN'S		49,875	(3,563)	53,438	3
Subtotal	30,757	119,212	83,062	66,907	
Advances from Municipality (223)					
NONE	0	0	0	0	4
1997 G.O. Notes	1,393	3,392	3,567	1,218	5
1998 G.O. Bank Note	86	1,003	1,020	69	6
Subtotal	1,479	4,395	4,587	1,287	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	32,236	123,607	87,649	68,194	

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	482,241	0	0	755,166	0	1,237,407	1
Add credits during year:							
For Services	0	0	0	5,500	0	5,500	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	482,241	0	0	760,666	0	1,242,907	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	4,823	2
Total (Acct. 124):	4,823	
Special Funds (125):		
CONSTRUCTION ESCROW	1,500,000	3
LGIP-CONSTRUCTION ACCOUNT	416,334	4
Total (Acct. 125):	1,916,334	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,240	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	13,240	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	27,691	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	27,691	
Receivables from Municipality (145):		
LONG-TERM RECEIVABLE FROM TIF 2	370,329	13
SPECIAL ASSESSMENT PRINCIPAL AND INTEREST ON 1999 TAX ROLL	78,371	14
DELINQUENT WATER & SEWER BILLS ON 1999 TAX ROLL	15,266	15
Total (Acct. 145):	463,966	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WALCOMET CONVEYANCE COSTS-SEWER	1,108,544	18
Total (Acct. 183):	1,108,544	
Payables to Municipality (233):		
MONTHLY BILLS PAID BY VILLAGE FOR UTILITY	32,718	19
Total (Acct. 233):	32,718	
Other Deferred Credits (253):		
NONE	0	20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,699,322	0	0	0	1,699,322	1
Materials and Supplies	5,941	0	0	0	5,941	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	569,361	0	0	0	569,361	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	482,241	0	0	0	482,241	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	653,661	0	0	0	653,661	
Net Operating Income	(35,858)	0	0	0	(35,858)	8
Net Operating Income as a percent of Average Net Rate Base						
	-5.49%	N/A	N/A	N/A	-5.49%	

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	898,599	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(84,239)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	814,360	
Net Income		
Net Income	(165,114)	5
 Percent Return on Proprietary Capital	 -20.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

Water service rates authorized by the PSC rate increase during 1999 will result in an estimated net operating income of approximately \$47,147. This will provide a 7.50 percent return on the water utility net investment rate base of \$628,622.

5. Obligations incurred or assumed, excluding commercial paper.

See footnote explanation regarding the 1999 BAN's.

6. Formal proceedings with the Public Service Commission.

The utility applied to the Public Service Commission on August 18, 1999 for authority to increase water rates. The increase was approved on November 26, 1999.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The \$16,150 was for insurance proceeds received for lightning damage on the water telemetry system which is in the process of being replaced.

Bonds (Acct. 221) (Page F-13)

The utility issued \$2,250,000 of BAN's on July 23, 1999 at an interest rate of 5.04%. A portion of the proceeds was used for a current refunding in the amount of \$885,000 on the 1995 notes. The remainder will be used to fund future improvements of the water utility. The planned improvements include a new well, treatment equipment, 200,000 gallon reservoir and building, and possible main extensions.

Interest Accrued (Acct. 237) (Page F-16)

1999 BAN's - Accrued interest of 3563 was credited at the closing. There was no interest paid in 1999.

Balance Sheet End-of-Year Account Balances (Page F-18)**Other Deferred Debits (183) Walcomet Conveyance Costs-Sewer**

The balance in this account represents the construction costs of a main incurred by the village's unregulated sewer utility for which ownership of the main was transferred to Walworth County Metropolitan Sewerage District upon completion. The payment for the construction costs of the main and subsequent transfer of ownership was transacted through an agreement between WalCoMet and the utility. The construction costs are being amortized over a twenty year period beginning in 1996.

Although there is no Commission authorization for amortization of these costs, this accounting treatment was adopted based on the verbal advice of the Commission staff inasmuch as the sewer utility was regulated at that time.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Mrs. Constance Machi, Village Clerk Treasurer
Darien Water Works & Sewer System
24 North Wisconsin Street
P.O. Box 97
Darien, WI 53114-0097

1999 Analytical Review DWCCA-1550-PJL

Dear Mrs. Machi:

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

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

Sincerely,

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

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

cc: Mr. Robert Wenzel, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	182,358	1
Total Sales of Water	182,358	
Other Operating Revenues		
Forfeited Discounts (470)	1,941	2
Other Water Revenues (474)	1,241	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,182	
Total Operating Revenues	185,540	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	68,889	5
General Operating Expenses (680-690)	65,996	6
Total Operation and Maintenance Expenses	134,885	
Other Operating Expenses		
Depreciation Expense (403)	45,761	7
Amortization Expense (404)	0	8
Taxes (408)	40,752	9
Total Other Operating Expenses	86,513	
Total Operating Expenses	221,398	
NET OPERATING INCOME	(35,858)	

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	2	7	13	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	7	13	
Metered Sales to General Customers (461)				
Residential	477	24,599	102,383	4
Commercial	58	6,824	19,274	5
Industrial	11	1,702	4,420	6
Total Metered Sales to General Customers (461)	546	33,125	126,077	
Private Fire Protection Service (462)	8		5,364	7
Public Fire Protection Service (463)	1		48,083	8
Other Sales to Public Authorities (464)	10	731	2,821	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	567	33,863	182,358	

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)	48,083	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	48,083	
Forfeited Discounts (470):		
Customer late payment charges	1,348	5
Other (specify):		
CUSTOMER BANKRUPTCY PAYMENTS	593	6
Total Forfeited Discounts (470)	1,941	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,171	7
Other (specify):		
WATER PERMIT FEES	70	8
Total Other Water Revenues (474)	1,241	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,666	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,183	3
Chemicals (630)	2,881	4
Supplies and Expenses (640)	6,895	5
Repairs of Water Plant (650)	8,726	6
Transportation Expenses (660)	538	7
Total Plant Operation and Maintenance Expenses	68,889	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	27,255	8
Office Supplies and Expenses (681)	2,780	9
Outside Services Employed (682)	7,866	10
Insurance Expense (684)	1,958	11
Employees Pensions and Benefits (686)	19,605	12
Regulatory Commission Expenses (688)	4,855	13
Miscellaneous General Expenses (689)	1,677	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	65,996	
 Total Operation and Maintenance Expenses	134,885	

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		35,969	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		482	2
Net property tax equivalent		35,487	
Social Security		5,053	3
PSC Remainder Assessment		212	4
Other (specify): NONE			5
Total tax expense		<u>40,752</u>	

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		0.216079				3
County tax rate	mills		5.101131				4
Local tax rate	mills		13.906958				5
School tax rate	mills		9.669098				6
Voc. school tax rate	mills		1.669993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.563259				10
Less: state credit	mills		2.896460				11
Net tax rate	mills		27.666799				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.906958				14
Combined School Tax Rate	mills		11.339091				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.246049				17
Total Tax Rate	mills		30.563259				18
Ratio of Local and School Tax to Total	dec.		0.826026				19
Total tax net of state credit	mills		27.666799				20
Net Local and School Tax Rate	mills		22.853498				21
Utility Plant, Jan. 1	\$	1,696,006	1,696,006				22
Materials & Supplies	\$	6,265	6,265				23
Subtotal	\$	1,702,271	1,702,271				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,702,271	1,702,271				26
Assessment Ratio	dec.		0.924575				27
Assessed Value	\$	1,573,877	1,573,877				28
Net Local & School Rate	mills		22.853498				29
Tax Equiv. Computed for Current Year	\$	35,969	35,969				30
Tax Equivalent per 1994 PSC Report	\$	29,081					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	35,969					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,346	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	159,346	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	79,880	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	74,535	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	154,415	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	101,333	0	22
Water Treatment Equipment (332)	218,017	0	23
Total Water Treatment Plant	319,350	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,605	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,346	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	159,346	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	79,880	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	1,600	0	72,935	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	1,600	0	152,815	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	101,333	22
Water Treatment Equipment (332)	0	0	218,017	23
Total Water Treatment Plant	0	0	319,350	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	7,605	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	45,915	0	26
Transmission and Distribution Mains (343)	646,998	0	27
Fire Mains (344)	0	0	28
Services (345)	168,218	0	29
Meters (346)	45,638	6,164	30
Hydrants (348)	111,471	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,025,845	6,164	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	20,775	0	37
Other General Equipment (379)	0	2,894	38
Other Tangible Property (390)	0	0	39
Total General Plant	20,775	2,894	
Total utility plant in service directly assignable	1,679,731	9,058	
Common Utility Plant Allocated to Water Department	16,275	0	40
Total utility plant in service	1,696,006	9,058	

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)	0	0	45,915	26
Transmission and Distribution Mains (343)	0	0	646,998	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	168,218	29
Meters (346)	825	0	50,977	30
Hydrants (348)	0	0	111,471	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	825	0	1,031,184	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	(20,775)	0	37
Other General Equipment (379)	0	20,775	23,669	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	23,669	
Total utility plant in service directly assignable	2,425	0	1,686,364	
Common Utility Plant Allocated to Water Department	0	0	16,275	40
Total utility plant in service	2,425	0	1,702,639	

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	0	0	2,927	2,927	1
February	0	0	3,214	3,214	2
March	0	0	3,378	3,378	3
April	0	0	3,360	3,360	4
May	0	0	3,627	3,627	5
June	0	0	4,028	4,028	6
July	0	0	4,518	4,518	7
August	0	0	4,037	4,037	8
September	0	0	4,104	4,104	9
October	0	0	3,298	3,298	10
November	0	0	3,303	3,303	11
December	0	0	3,463	3,463	12
Total for year	0	0	43,257	43,257	
Less: Measured or estimated water used in main flushing and water treatment during year				1,806	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				41,451	16
Less: Water sold				33,863	17
Losses and unaccounted for				7,588	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				412	21
Date of maximum: 2/13/1999					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				39	24
Date of minimum: 11/3/1999					25
Total KWH used for pumping for the year				162,090	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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)	
WELL AT NORTH WALWORTH	#1	1,045	8	360,000	Yes	1
WELL AT SOUTH SHARON	#2	118	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL PUMP #1	1
Location	140 N. WALWORTH	224 S. PETERS RD	140 N. WALWORTH	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	FAIRBANKS-MORSE	STA-RITE	5
Year Installed	1969	1985	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	250	500	350	8
Pump Motor or Standby Engine Mfr	AURORA	FAIRBANKS-MORSE	STA-RITE	10
Year Installed	1969	1985	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP #2			14
Location	224 S. PETERS RD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER/ WELL #1	WELL #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1969			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	166			6
Total capacity in gallons	100,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	460.0000	720.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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	6.000	21,511	0	0	0	21,511	1
M	D	8.000	15,896	0	0	0	15,896	2
P	D	8.000	10,236	0	0	0	10,236	3
P	D	12.000	1,174	0	0	0	1,174	4
Total Within Municipality			48,817	0	0	0	48,817	
Total Utility			48,817	0	0	0	48,817	

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	383	0	0	0	383	0	1
M	1.000	135	0	0	0	135	37	2
M	1.500	11	0	0	0	11	0	3
M	2.000	3	0	0	0	3	0	4
M	4.000	1	0	0	0	1	0	5
Total Utility		533	0	0	0	533	37	

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	339	51	33	0	357	33	1
0.750	269	0	0	0	269	0	2
1.000	6	0	0	0	6	0	3
1.500	5	0	0	0	5	0	4
2.000	2	0	0	0	2	1	5
3.000	2	0	0	0	2	0	6
Total:	623	51	33	0	641	34	

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	346	0	0	0	0	11	357	1
0.750	199	50	12	8	0	0	269	2
1.000	0	6	0	0	0	0	6	3
1.500	0	3	0	1	0	1	5	4
2.000	0	1	1	0	0	0	2	5
3.000	0	0	0	2	0	0	2	6
Total:	545	60	13	11	0	12	641	

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	0	0	0	1
Within Municipality	109	0	0	0	109	2
Total Fire Hydrants	109	0	0	0	109	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 36
 Number of distribution system valves end of year: 130
 Number of distribution valves operated during year: 24

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) Increased hours spent on water utility functions in 1999.

Outside Services (682) The utility did a water master plan study in 1998.

Regulatory Commission Expense (688) Costs for PSC rate increase posted here in 1999.

Employee Pensions and Benefits (686) Increase in salaries and wages is directly related to increase in benefits account.

Water Utility Plant in Service (Page W-08)

Transportation Equipment (373) The amount of \$20,775 was moved to (379) other general equipment. This was entered on the incorrect line in prior years.

Transportation equipment is included in the common utility plant allocated to the water utility.

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants operated during year - The utility has been notified of this and corrective action will be taken.
