



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GLENDALE WATER UTILITY Principal Office: 5909 NORTH MILWAUKEE RIVER PARKWAY
 GLENDALE, WI 53209 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: GLENDALE WATER UTILITY

Utility Address: 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

When was utility organized? 6/7/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GRACE A FLEISNER

Title: COMPTROLLER

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

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

Name: JOHN KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: JKNEPEL@VIRCHOWKRAUSE.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: JKNEPEL@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/6/2000

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

Names and titles of utility management including manager or superintendent:

Name: RICHARD F MASLOWSKI

Title: SECRETARY

Office Address:
5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Name: WILLIAM M HUEGEL

Title: CHAIRMAN

Office Address:
5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- DAVID EASTMAN
- WILLIAM M HUEGEL, CHAIRMAN
- RICHARD E MASLOWSKI, SECRETARY

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BEND ROAD
MILWAUKEE, WI 53217

Contact Person: ROGER JOHNSON
Title: MANAGER
Telephone: (414) 963 - 0160
Fax Number: (414) 967 - 5142

E-mail Address:

Contract/Agreement beginning-ending dates:

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

Commission provides for the intake, pumping, and treatment of water furnished to three municipalities. Operating costs of the North Shore Water Commission are borne by the three municipalities based on their Pro-Rata share of metered water delivered.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,619,930	1,551,852	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	985,270	895,175	2
Depreciation Expense (403)	289,200	272,350	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	188,084	183,433	5
Total Operating Expenses	1,462,554	1,350,958	
Net Operating Income	157,376	200,894	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	157,376	200,894	
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)	(123)	190	9
Interest and Dividend Income (419)	45,249	43,253	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	45,126	43,443	
Total Income	202,502	244,337	
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	202,502	244,337	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	57,405	51,768	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	57,405	51,768	
Net Income	145,097	192,569	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,557,991	4,365,422	20
Balance Transferred from Income (433)	145,097	192,569	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)	4,703,088	4,557,991	

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):		
NONOPERATING RENTAL INCOME	(123)	4
Total (Acct. 418):	(123)	
Interest and Dividend Income (419):		
INVESTMENT EARNINGS FROM LGIP	45,249	5
Total (Acct. 419):	45,249	
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	1,619,930	0	0	0	1,619,930	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,619,930	0	0	0	1,619,930	

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	182,668		182,668	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	13,274		13,274	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,832		2,832	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	198,774	0	198,774	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,991,148	13,315,001	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,249,873	4,050,396	2
Net Utility Plant	9,741,275	9,264,605	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	9,741,275	9,264,605	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,428	4,305	6
Net Nonutility Property	3,516	3,639	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	3,516	3,639	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,053	92,058	10
Special Deposits (132-134)	114,533	150,433	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	960,187	680,783	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	29,515	32,276	15
Other Accounts Receivable (143)	36,688	36,775	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	300,025	456,180	18
Materials and Supplies (151-163)	36,546	44,157	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		2,743	21
Accrued Utility Revenues (173)	277,505	259,848	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,819,202	1,755,403	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	88,142	135,257	25
Total Deferred Debits	88,142	135,257	
Total Assets and Other Debits	11,652,135	11,158,904	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,231,242	1,173,758	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	4,703,088	4,557,991	28
Total Proprietary Capital	5,934,330	5,731,749	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,415,196	1,286,621	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,415,196	1,286,621	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	71,285	39,361	33
Payables to Municipality (233)	262,566	142,664	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	18,158	22,513	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	2,692	1,387	41
Total Current and Accrued Liabilities	354,701	205,925	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	38,752	35,433	44
Total Deferred Credits	38,752	35,433	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,909,156	3,899,176	49
Total Liabilities and Other Credits	11,652,135	11,158,904	

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)	13,991,148	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	13,991,148	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,249,873	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	4,249,873	0	0	0	
Net Utility Plant	<u>9,741,275</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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	4,050,396				4,050,396	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	289,200				289,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,834				18,834	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
TRANSPORTATION EXPENSE	2,407				2,407	12
Total credits	310,441	0	0	0	310,441	13
Debits during year						14
Book cost of plant retired	103,749				103,749	15
Cost of removal	7,215				7,215	16
Other debits (specify):						17
					0	18
Total debits	110,964	0	0	0	110,964	19
Balance End of Year	4,249,873	0	0	0	4,249,873	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	7,944			7,944	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	7,944	0	0	7,944	
Less accum. prov. depr. & amort. (122)	4,305	123		4,428	3
Net Nonutility Property	3,639	(123)	0	3,516	

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)	36,546	44,157	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	36,546	44,157	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,173,758	1
Changes during year (explain):		
GLENDALE TECH DISTRICT - WATERMAIN AND HYDRANTS	40,518	2
METER CONTRIBUTION SEWER 50/50 SPLIT ON COST	16,966	3
Balance end of year	<u><u>1,231,242</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)
Total Reacquired Bonds (Account 222)				0 1
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)					
GENERAL OBLIGATION NOTES	01/15/1993	01/15/1999	4.60%	0	1
GENERAL OBLIGATION NOTES	04/01/1994	04/01/2000	4.00%	607,196	2
GENERAL OBLIGATION NOTES	06/01/1996	06/01/2002	4.90%	175,000	3
GENERAL OBLIGATION NOTES	06/15/1998	04/01/2008	4.38%	175,000	4
GENERAL OBLIGATION NOTES	06/01/1999	04/01/2009	3.93%	350,000	5
GENERAL OBLIGATION NOTES	04/01/1995	04/01/2001	5.25%	108,000	6
Total for Account 223				1,415,196	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	188,084	2
Charged electric department expense		3
Charged sewer department expense	7,324	4
Other (explain):		
NONE		5
Total Accruals and other credits	195,408	
Taxes paid during year:		
County, state and local taxes	183,097	6
Social Security taxes	10,394	7
PSC Remainder Assessment	1,917	8
Other (explain):		
NONE		9
Total payments and other debits	195,408	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 - \$351,500 GO NOTES	2,200	200	2,400	0	2
1994 - \$400,000 GO NOTES	2,731	8,506	9,312	1,925	3
1995 - \$108,000 GO NOTES	1,418	5,670	5,670	1,418	4
1996 - \$175,000 GO NOTES	715	10,004	8,575	2,144	5
1998 - \$2,675,000 GO NOTES	15,449	26,966	35,803	6,612	6
1999 - \$4,045,000 GO NOTES		6,059	0	6,059	7
Subtotal	22,513	57,405	61,760	18,158	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	22,513	57,405	61,760	18,158	

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	3,899,176	0	0	0	0	3,899,176	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
HYDRANTS	12,845					12,845	4
ADMINISTRATIVE FEE	172					172	5
Deduct charges (specify):							
ROM REFUNDS	3,037					3,037	6
Balance End of Year	3,909,156	0	0	0	0	3,909,156	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
EMERGENCY FUND	11,500	7
MAINTENANCE FUND	103,033	8
Total (Acct. 134):	114,533	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,515	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	29,515	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,725	14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM CUSTOMERS-STORM WATER FEES	4,652	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):		
ENVIRONMENTAL FEES	4,931	17
OUTSIDE REGISTERS AND RECEIVABLE FROM CITY OF GLENDALE	11,380	18
Total (Acct. 143):	36,688	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	83,366	19
TAXES ACCRUED	35,311	20
PAYABLES TO CITY OF GLENDALE	137,725	21
ACCRUED PAYROLL	43,623	22
Total (Acct. 145):	300,025	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
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):		
REPAINT WATER STAND PIPE (AUTHORIZED 10/22/96)	46,015	28
OZONE MEMBRANE STUDY	42,127	29
Total (Acct. 186):	88,142	
Payables to Municipality (233):		
STORM FEES FOR CITY	26,519	30
ENVIRONMENTAL FEES FOR CITY	27,437	31
SEWER FUND FOR CITY	208,610	32
Total (Acct. 233):	262,566	
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	38,752	33
Total (Acct. 253):	38,752	

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	13,653,074	0	0	0	13,653,074	1
Materials and Supplies	40,351	0	0	0	40,351	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,150,134	0	0	0	4,150,134	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,904,166	0	0	0	3,904,166	6
Other (specify):					0	7
Average Net Rate Base	5,639,125	0	0	0	5,639,125	
Net Operating Income	157,376	0	0	0	157,376	8
Net Operating Income as a percent of Average Net Rate Base	2.79%	N/A	N/A	N/A	2.79%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,202,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,630,539	3
Other (Specify):		4
Total Average Proprietary Capital	5,833,039	
Net Income		
Net Income	145,097	5
Percent Return on Proprietary Capital	2.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

Amount moved from services credits to hydrants credits per utility response
10/6/00, ele

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

The repainting of the water stand pipe was authorized for amortization on
October 22, 1996.

per utility response: payables to municipality in a/c 145 are borrowing
proceeds in excess of construction. Ozone membrane study in a/c 186 will
result in installation of ultra violet light system which will be
capitalized and depreciated along with the costs of the study. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 1, 2000

Ms. Grace A. Fleisner, Comptroller
Glendale Water Utility
5909 North Milwaukee River Parkway
Glendale, WI 53209-3847

1999 Analytical Review DWCCA-2260-ELE

Dear Ms. Fleisner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide more detail to explain the \$42,127 reported in Account 186, Balance Sheet End of Year Account Balances schedule, described as "ozone membrane study." What are your plans to dispose of this amount?
2. Please provide slightly more detail to explain the \$137,725 reported in Account 145, Receivables to Municipality, Balance Sheet End of Year Account Balances schedule, described as "Payables to City of Glendale."
3. We noted \$3,550 reported in Account 271, Contributions in Aid of Construction, for services. However, a note to the Water Services schedule indicates services were financed by long-term debt and capital contributed by the municipality. Please explain who contributed this \$3,550.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2260.doc

cc: Mr. William M. Huegel, Chairman
Response received: 9/1/00:

FINANCIAL SECTION FOOTNOTES

1. Additional work in 2000 will result in installation of an ultra violet light system which will be capitalized and depreciated along with the costs of the study.
 2. borrowing proceeds in excess of construction.
 3. \$3,550 should be for hydrants, not services.
ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,588,444	1
Total Sales of Water	1,588,444	
Other Operating Revenues		
Forfeited Discounts (470)	9,752	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,734	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	31,486	
Total Operating Revenues	1,619,930	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	456,071	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	359,064	11
Customer Accounts Expenses (901-905)	56,891	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	113,244	14
Total Operation and Maintenance Expenses	985,270	
Other Operating Expenses		
Depreciation Expense (403)	289,200	15
Amortization Expense (404-407)		16
Taxes (408)	188,084	17
Total Other Operating Expenses	477,284	
Total Operating Expenses	1,462,554	
NET OPERATING INCOME	157,376	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	800	447	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	800	447	
Metered Sales to General Customers (461)				
Residential	3,984	307,791	687,870	4
Commercial	449	283,206	439,764	5
Industrial	36	122,164	153,503	6
Total Metered Sales to General Customers (461)	4,469	713,161	1,281,137	
Private Fire Protection Service (462)	86		23,937	7
Public Fire Protection Service (463)	1		250,896	8
Other Sales to Public Authorities (464)	18	20,875	32,027	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,576	734,836	1,588,444	

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)	250,896	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)	250,896	
Forfeited Discounts (470):		
Customer late payment charges	9,752	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,752	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,734	10
Other (specify): NONE		11
Total Other Water Revenues (474)	21,734	
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)	2
Purchased Water (602)	456,071 3
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	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	456,071
PUMPING EXPENSES	
Operation Supervision and Engineering (620)	14
Fuel for Power Production (621)	15
Power Production Labor and Expenses (622)	16
Fuel or Power Purchased for Pumping (623)	17
Pumping Labor and Expenses (624)	18
Expenses Transferred--Credit (625)	19
Miscellaneous Expenses (626)	20
Rents (627)	21
Maintenance Supervision and Engineering (630)	22
Maintenance of Structures and Improvements (631)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	0
WATER TREATMENT EXPENSES	
Operation Supervision and Engineering (640)	26
Chemicals (641)	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)	28
Miscellaneous Expenses (643)	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	0
 TRANSMISSION AND DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (660)	34
Storage Facilities Expenses (661)	35
Transmission and Distribution Lines Expenses (662)	40,352 36
Meter Expenses (663)	5,635 37
Customer Installations Expenses (664)	8,068 38
Miscellaneous Expenses (665)	1,375 39
Rents (666)	7,200 40
Maintenance Supervision and Engineering (670)	41
Maintenance of Structures and Improvements (671)	42
Maintenance of Distribution Reservoirs and Standpipes (672)	55,552 43
Maintenance of Transmission and Distribution Mains (673)	210,450 44
Maintenance of Fire Mains (674)	45
Maintenance of Services (675)	23,210 46
Maintenance of Meters (676)	701 47
Maintenance of Hydrants (677)	6,521 48
Maintenance of Miscellaneous Plant (678)	49
Total Transmission and Distribution Expenses	359,064
 CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	50
Meter Reading Labor (902)	4,385 51
Customer Records and Collection Expenses (903)	52,506 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	56,891	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,682	56
Office Supplies and Expenses (921)	1,708	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,601	59
Property Insurance (924)	7,468	60
Injuries and Damages (925)	4,099	61
Employee Pensions and Benefits (926)	18,332	62
Regulatory Commission Expenses (928)	7,530	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,844	65
Rents (931)	4,980	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	113,244	
 Total Operation and Maintenance Expenses	985,270	

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		183,091	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	TAX EQUIVALENT ON METERS ALLOCATED 50% TO SEWER	7,324	2
Net property tax equivalent		175,767	
Social Security		10,400	3
PSC Remainder Assessment		1,917	4
Other (specify): NONE			5
Total tax expense		188,084	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240000				3
County tax rate	mills		6.680000				4
Local tax rate	mills		8.050000				5
School tax rate	mills		15.080000				6
Voc. school tax rate	mills		2.480000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		2.070000				9
Total tax rate	mills		34.600000				10
Less: state credit	mills		2.600000				11
Net tax rate	mills		32.000000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.050000				14
Combined School Tax Rate	mills		17.560000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.610000				17
Total Tax Rate	mills		34.600000				18
Ratio of Local and School Tax to Total	dec.		0.740173				19
Total tax net of state credit	mills		32.000000				20
Net Local and School Tax Rate	mills		23.685549				21
Utility Plant, Jan. 1	\$	13,315,003	13,315,003				22
Materials & Supplies	\$	44,157	44,157				23
Subtotal	\$	13,359,160	13,359,160				24
Less: Plant Outside Limits	\$	3,948,186	3,948,186				25
Taxable Assets	\$	9,410,974	9,410,974				26
Assessment Ratio	dec.		0.821391				27
Assessed Value	\$	7,730,089	7,730,089				28
Net Local & School Rate	mills		23.685549				29
Tax Equiv. Computed for Current Year	\$	183,091	183,091				30
Tax Equivalent per 1994 PSC Report	\$	162,572					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	183,091					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)	5,172		3
Total Intangible Plant	5,172	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	515,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	230,618		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	745,867	0	
PUMPING PLANT			
Land and Land Rights (320)	18,939		12
Structures and Improvements (321)	261,373	2,803	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,518		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	407,583	4,034	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	737,413	6,837	
WATER TREATMENT PLANT			
Land and Land Rights (330)	26,825		21
Structures and Improvements (331)	526,714		22
Water Treatment Equipment (332)	1,270,910	88,774	23
Total Water Treatment Plant	1,824,449	88,774	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,250		24
Structures and Improvements (341)	7,156		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)			5,172	3
Total Intangible Plant	0	0	5,172	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			515,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			230,618	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	745,867	
PUMPING PLANT				
Land and Land Rights (320)			18,939	12
Structures and Improvements (321)			264,176	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,518	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			411,617	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	744,250	
WATER TREATMENT PLANT				
Land and Land Rights (330)			26,825	21
Structures and Improvements (331)			526,714	22
Water Treatment Equipment (332)	26,652		1,333,032	23
Total Water Treatment Plant	26,652	0	1,886,571	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,250	24
Structures and Improvements (341)			7,156	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)	157,092		26
Transmission and Distribution Mains (343)	5,883,255	464,736	27
Fire Mains (344)	0		28
Services (345)	1,425,343	81,967	29
Meters (346)	1,098,514	38,988	30
Hydrants (348)	715,761	49,806	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,288,371	635,497	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,181		34
Office Furniture and Equipment (391)	27,479	1,697	35
Computer Equipment (391.1)	58,092	19,574	36
Transportation Equipment (392)	48,496		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	74,844	719	39
Laboratory Equipment (395)	14,956		40
Power Operated Equipment (396)	33,350	26,281	41
Communication Equipment (397)	452,331		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0	517	44
Other Tangible Property (399)	0		45
Total General Plant	713,729	48,788	
Total utility plant in service directly assignable	13,315,001	779,896	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,315,001	779,896	

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)			157,092 26
Transmission and Distribution Mains (343)	49,539		6,298,452 27
Fire Mains (344)			0 28
Services (345)			1,507,310 29
Meters (346)	17,836		1,119,666 30
Hydrants (348)	3,601		761,966 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	70,976	0	9,852,892
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,181 34
Office Furniture and Equipment (391)	1,439		27,737 35
Computer Equipment (391.1)			77,666 36
Transportation Equipment (392)	3,997		44,499 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	190		75,373 39
Laboratory Equipment (395)	495		14,461 40
Power Operated Equipment (396)			59,631 41
Communication Equipment (397)			452,331 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			517 44
Other Tangible Property (399)			0 45
Total General Plant	6,121	0	756,396
Total utility plant in service directly assignable	103,749	0	13,991,148
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	103,749	0	13,991,148

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)	158,372	1.72%	8,862	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	74,939	1.77%	4,082	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	233,311		12,944	
PUMPING PLANT				
Structures and Improvements (321)	91,228	2.43%	6,385	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	27,744	4.42%	2,189	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	289,718	4.42%	18,104	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	408,690		26,678	
WATER TREATMENT PLANT				
Structures and Improvements (331)	295,344	2.50%	13,168	16
Water Treatment Equipment (332)	718,618	3.24%	42,184	17
Total Water Treatment Plant	1,013,962		55,352	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	4,716	2.22%	159	18
Distribution Reservoirs and Standpipes (342)	99,918	2.27%	3,566	19
Transmission and Distribution Mains (343)	997,847	0.93%	56,645	20
Fire Mains (344)	0			21
Services (345)	580,559	2.09%	30,646	22
Meters (346)	206,078	5.00%	55,454	23
Hydrants (348)	166,733	1.79%	13,226	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,055,851		159,696	

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					167,234	3
314					0	4
315					0	5
316					79,021	6
317					0	7
	0	0	0	0	246,255	
321					97,613	8
322					0	9
323					29,933	10
324					0	11
325					307,822	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	435,368	
331					308,512	16
332	26,652	0			734,150	17
	26,652	0	0	0	1,042,662	
341					4,875	18
342					103,484	19
343	49,539				1,004,953	20
344					0	21
345					611,205	22
346	17,836				243,696	23
348	3,601	7,215			169,143	24
349					0	25
	70,976	7,215	0	0	2,137,356	

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)	1,774	2.27%	95	26
Office Furniture and Equipment (391)	23,538	5.88%	1,624	27
Computer Equipment (391.1)	56,455	25.00%	3,014	28
Transportation Equipment (392)	44,175	10.56%	2,407	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	56,438	6.25%	4,694	31
Laboratory Equipment (395)	7,767	5.88%	865	32
Power Operated Equipment (396)	21,336	6.07%	2,782	33
Communication Equipment (397)	127,099	9.09%	40,264	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0	10.00%	26	36
Other Tangible Property (399)	0			37
Total General Plant	338,582		55,771	
Total accum. prov. directly assignable	4,050,396		310,441	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,050,396		 310,441	

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					1,869	26
391	1,439				23,723	27
391.1					59,469	28
392	3,997				42,585	29
393					0	30
394	190				60,942	31
395	495				8,137	32
396					24,118	33
397					167,363	34
397.1					0	35
398					26	36
399					0	37
	6,121	0	0	0	388,232	
	103,749	7,215	0	0	4,249,873	
					0	38
	103,749	7,215	0	0	4,249,873	

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		55,800		55,800	1
February		51,600		51,600	2
March		54,500		54,500	3
April		53,600		53,600	4
May		64,300		64,300	5
June		69,800		69,800	6
July		86,000		86,000	7
August		77,900		77,900	8
September		79,200		79,200	9
October		60,800		60,800	10
November		54,800		54,800	11
December		55,300		55,300	12
Total for year	0	763,600	0	763,600	
Less: Measured or estimated water used in main flushing and water treatment during year				61,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				702,600	16
Less: Water sold				734,836	17
Losses and unaccounted for				(32,236)	18
Percent unaccounted for to the nearest whole percent (%)				-5%	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				3,860	21
Date of maximum: 7/16/1999					22
Cause of maximum:					23
High demand					
Minimum gallons pumped by all methods in any one day during reporting year				1,470	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				3,268,600	26
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					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)
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NONE

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)	
KLODE PARK	#1	4,200	50	36	1

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	STANDPIPE			1
Location	2800 W. ROCHELL AVE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1962			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,750			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	NORTH EAST	PLANT CLEARWELL	SOUTH EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1961	1961	1961	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	56	58	56	10
				11
Total capacity in gallons	2,277,760	298,571	2,277,760	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

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	2.000	322	0	0	0	322	1	
M	D	3.000	310	0	0	0	310	2	
M	D	4.000	2,847	0	0	0	2,847	3	
P	D	4.000	50	0	0	0	50	4	
M	D	6.000	165,015	211	3,127	0	162,099	5	
P	D	6.000	228	1,745	0	0	1,973	6	
M	D	8.000	131,583	27	3,635	0	127,975	7	
P	D	8.000	2,646	5,639	0	0	8,285	8	
M	D	10.000	20,958	0	0	0	20,958	9	
M	D	12.000	64,532	0	0	0	64,532	10	
M	D	16.000	23,485	0	0	0	23,485	11	
M	D	24.000	70	0	0	0	70	12	
Total Within Municipality			412,046	7,622	6,762	0	412,906		
Total Utility			412,046	7,622	6,762	0	412,906		

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	224	0	0	0	224		1
M	1.000	3,802	0	0	0	3,802		2
M	1.250	187	0	0	0	187		3
M	1.500	80	0	0	0	80		4
M	2.000	119	0	0	0	119		5
M	3.000	16	0	0	0	16		6
M	4.000	16	1	0	0	17	1	7
M	6.000	13	0	0	0	13		8
M	8.000	25	0	0	0	25		9
M	10.000	4	0	0	0	4		10
Total Utility		4,486	1	0	0	4,487	1	

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	3,508	120	0	0	3,628	177	1
0.750	792	0	111	0	681	133	2
1.000	112	0	0	0	112	24	3
1.500	92	0	0	0	92	40	4
2.000	42	7	4	0	45	9	5
3.000	27	0	0	0	27	19	6
4.000	22	3	1	0	24	12	7
6.000	4	0	1	0	3	1	8
8.000	1	0	1	0	0	0	9
Total:	4,600	130	118	0	4,612	415	

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	3,448	152	0	0	0	28	3,628	1
0.750	597	73	2	9	0	0	681	2
1.000	29	75	8	0	0	0	112	3
1.500	1	71	16	4	0	0	92	4
2.000	0	40	3	2	0	0	45	5
3.000	0	21	1	5	0	0	27	6
4.000	0	15	4	3	0	2	24	7
6.000	0	1	1	0	0	1	3	8
8.000	0	0	0	0	0	0	0	9
Total:	4,075	448	35	23	0	31	4,612	

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	776	20	17	13	792	2
Total Fire Hydrants	776	20	17	13	792	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	255
Number of distribution system valves end of year:	883
Number of distribution valves operated during year:	335

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #662 Transmission and Distribution Lines Expenses

Increase due to more available time by Utility personnel for routine maintenance than in prior years.

A/C #673 Maintenance of Transmission and Distribution Mains

Increase due to more main breaks than in prior years

A/C #675 Maintenance of Services

Increase due to more supplies and items needed for service maintenance than in prior years

A/C #903 Customer Records and Collection Expenses

Change in computer system during 1999 required more time for updating customer records than in prior years

A/C #926 Employee Pensions and Benefits

Decrease results from fewer Utility employees than in prior years resulting in less benefits paid. More Utility functions are being outsourced.

Water Utility Plant in Service (Page W-08)

During 1999 one new service was installed, and the vast majority of costs added to Account 345 was for extensions of existing services which did not add to the total number of property units in use. (added per request from JPL on 3/30/00. PJL)

Water Mains (Page W-17)

The water mains added during the year were financed by cash held in the Water Utility.

Water Services (Page W-18)

The addition of one service during the year was financed from cash held by the Water Utility.

During 1999 one new service was installed, and the vast majority of costs added to Account 345 was for extensions of existing services which did not add to the total number of property units in use. (added per request from JPL on 3/30/00. PJL)

Hydrants and Distribution System Valves (Page W-20)

An adjustment was made to increase the number of hydrants by 13 due to a physical count.
