



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

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: GERMANTOWN WATER UTILITY
Utility Address: N122 W17177 FOND DU LAC AVENUE
GERMANTOWN, WI 53022

When was utility organized? 12/31/1965
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KEITH YAHN
Title: FINANCE DIRECTOR

Office Address:
N122 W17177 FOND DU LAC AVENUE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (414) 251 - 1211
Fax Number: (414) 251 - 8813

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP
Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

E-mail Address: cpa@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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/16/2000

Period covered by most recent audit: 1/1/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: STEVE BRUSKIEWICZ

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
N122 W17177 FOND DU LAC AVENUE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (414) 251 - 1211

Fax Number: (414) 251 - 8813

E-mail Address:

Name: VACANT

Title: UTILITIES SUPERINTENDENT

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- JAMES BRZEZINSKI, TRUSTEE
 - MELVIN EWERT, TRUSTEE
 - CHARLES HARGAN, VILLAGE PRESIDENT
 - RONALD JOHNSON, TRUSTEE
 - THOMAS KEMPINSKI, TRUSTEE
 - ROBERT LALK, TRUSTEE
 - THOMAS STAUFFACMER, TRUSTEE
 - MICHAEL STONE, TRUSTEE
 - ROCCO VENTO, TRUSTEE
-

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

IDENTIFICATION AND OWNERSHIP

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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,557,938	1,513,272	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	495,252	392,174	2
Depreciation Expense (403)	254,514	240,577	3
Amortization Expense (404-407)	17,524	17,524	4
Taxes (408)	395,129	364,900	5
Total Operating Expenses	1,162,419	1,015,175	
Net Operating Income	395,519	498,097	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	395,519	498,097	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,592	77,807	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	85,592	77,807	
Total Income	481,111	575,904	
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	481,111	575,904	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,186	5,879	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	24,549	40,524	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	30,735	46,403	
Net Income	450,376	529,501	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,580,831	2,051,330	20
Balance Transferred from Income (433)	450,376	529,501	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)	3,031,207	2,580,831	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	66,453	5
INTEREST ON SPECIAL ASSESSMENTS	19,139	6
Total (Acct. 419):	85,592	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,557,938	0	0	0	1,557,938	1
Less: interdepartmental sales	3,556		0	0	3,556	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	1,554,382	0	0	0	1,554,382	

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	205,156		205,156	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	205,156	0	205,156	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	20,466,122	19,334,124	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,564,192	2,314,272	2
Net Utility Plant	17,901,930	17,019,852	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	286,750	341,845	6
Special Funds (125)	124,071	422,525	7
Total Other Property and Investments	410,821	764,370	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	768,998	718,608	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	333,900	399,474	11
Other Accounts Receivable (143)	0	2,394	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	209,440	322,182	14
Materials and Supplies (150)	8,659	8,659	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,579	17
Total Current and Accrued Assets	1,320,997	1,454,896	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	6,186	18
Extraordinary Property Losses (182)	35,048	52,572	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,048	58,758	
Total Assets and Other Debits	19,668,796	19,297,876	

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)	2,876,390	2,835,417	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,031,207	2,580,831	23
Total Proprietary Capital	5,907,597	5,416,248	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	590,200	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	590,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	77,790	31,261	28
Payables to Municipality (233)	80,051	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	365,728	352,393	31
Interest Accrued (237)	0	5,675	32
Other Current and Accrued Liabilities (238)	12,625	2,342	33
Total Current and Accrued Liabilities	536,194	391,671	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	36,321	22,628	36
Total Deferred Credits	36,321	22,628	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	13,188,684	12,877,129	41
Total Liabilities and Other Credits	19,668,796	19,297,876	

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)	20,421,063	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)	45,059				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	20,466,122	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,564,192	0	0	0	10
Total Accumulated Provision	2,564,192	0	0	0	
Net Utility Plant	17,901,930	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	2,314,272				2,314,272	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	254,514				254,514	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,796				10,796	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	265,310	0	0	0	265,310	13
Debits during year						14
Book cost of plant retired	15,390				15,390	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	15,390	0	0	0	15,390	19
Balance End of Year	2,564,192	0	0	0	2,564,192	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,659	8,659
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>8,659</u>	<u>8,659</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)				
1992 G.O. Note	6,186	181	0	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	2,835,417	1
Changes during year (explain):		
TIF #4 ADDITIONS	40,973	2
Balance end of year	<u>2,876,390</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 G.O. Note	05/27/1998	09/01/1999	4.35%	0	1
1992 G.O. Note	04/01/1992	12/01/2001	4.00%	0	2
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	352,393	1
Accruals:		
Charged water department expense	395,129	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	395,129	
Taxes paid during year:		
County, state and local taxes	352,393	6
Social Security taxes	27,455	7
PSC Remainder Assessment	1,946	8
Other (explain):		
NONE		9
Total payments and other debits	381,794	
Balance end of year	365,728	

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)					
1990 G.O. Note	0			0	2
1992 G.O. Note	1,467	16,133	17,600	0	3
1998 G.O. Note	4,208	8,416	12,624	0	4
Subtotal	5,675	24,549	30,224	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,675	24,549	30,224	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,877,129	0	0	0	0	12,877,129	1
Add credits during year:							
For Services	28,840					28,840	2
For Mains	246,715					246,715	3
Other (specify):							
HYDRANTS	36,000					36,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	13,188,684	0	0	0	0	13,188,684	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	286,750	2
Total (Acct. 124):	286,750	
Special Funds (125):		
DEBT SERVICE ACCOUNT	124,071	3
Total (Acct. 125):	124,071	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	333,900	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	333,900	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL	84,946	12
SEWER FUND	124,494	13
Total (Acct. 145):	209,440	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
TOWER #1 PROPERTY LOSS-AUTHORIZED 3/4/93	35,048	15
Total (Acct. 182):	35,048	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL AND MISCELLANEOUS PAYABLES	80,051	17
Total (Acct. 233):	80,051	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	36,321	18
Total (Acct. 253):	36,321	

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	19,877,593	0	0	0	19,877,593	1
Materials and Supplies	8,659	0	0	0	8,659	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,439,232	0	0	0	2,439,232	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	13,032,906	0	0	0	13,032,906	6
Other (specify):					0	7
Average Net Rate Base	4,414,114	0	0	0	4,414,114	
Net Operating Income	395,519	0	0	0	395,519	8
Net Operating Income as a percent of Average Net Rate Base	8.96%	N/A	N/A	N/A	8.96%	

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	2,855,903	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,806,019	3
Other (Specify):		4
Total Average Proprietary Capital	5,661,922	
Net Income		
Net Income	450,376	5
Percent Return on Proprietary Capital	7.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13 2000

Mr. Keith Yahn, Finance Director
Germantown Water Utility
N122W17177 Fond Du Lac Avenue
P.O. Box 337
Germantown, WI 53022-0337

1999 Analytical Review DWCCA-2210-ELE

Dear Mr. Yahn:

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

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

Sincerely,

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

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

cc: Mr. Charles Hargan, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,531,037	1
Total Sales of Water	1,531,037	
Other Operating Revenues		
Forfeited Discounts (470)	8,706	2
Miscellaneous Service Revenues (471)	486	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,709	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,901	
Total Operating Revenues	1,557,938	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	15,719	8
Pumping Expenses (620-625)	137,147	9
Water Treatment Expenses (630-635)	17,074	10
Transmission and Distribution Expenses (640-655)	87,818	11
Customer Accounts Expenses (901-904)	15,206	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	222,288	14
Total Operation and Maintenance Expenses	495,252	
Other Operating Expenses		
Depreciation Expense (403)	254,514	15
Amortization Expense (404-407)	17,524	16
Taxes (408)	395,129	17
Total Other Operating Expenses	667,167	
Total Operating Expenses	1,162,419	
NET OPERATING INCOME	395,519	

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	12	715	2,211	2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	715	2,211	
Metered Sales to General Customers (461)				
Residential	4,511	321,136	732,198	4
Commercial	307	90,231	150,322	5
Industrial	18	107,837	151,050	6
Total Metered Sales to General Customers (461)	4,836	519,204	1,033,570	
Private Fire Protection Service (462)	180		78,403	7
Public Fire Protection Service (463)	1		400,357	8
Other Sales to Public Authorities (464)	18	9,483	12,940	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	653	3,556	12
Total Sales of Water	5,050	530,055	1,531,037	

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)	400,357	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)	400,357	
Forfeited Discounts (470):		
Customer late payment charges	8,706	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,706	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS INVOICES	486	7
Total Miscellaneous Service Revenues (471)	486	
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	17,709	10
Other (specify): NONE		11
Total Other Water Revenues (474)	17,709	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	6,319	3
Maintenance of Water Source Plant (605)	9,400	4
Total Source of Supply Expenses	15,719	
 PUMPING EXPENSES		
Operation Labor (620)	76,169	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	52,128	7
Operation Supplies and Expenses (623)	7,300	8
Maintenance of Pumping Plant (625)	1,550	9
Total Pumping Expenses	137,147	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,487	10
Chemicals (631)	9,117	11
Operation Supplies and Expenses (632)	2,278	12
Maintenance of Water Treatment Plant (635)	192	13
Total Water Treatment Expenses	17,074	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,598	14
Operation Supplies and Expenses (641)	5,195	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,414	16
Maintenance of Mains (651)	36,741	17
Maintenance of Services (652)	(1,693)	18
Maintenance of Meters (653)	14,199	19
Maintenance of Hydrants (654)	21,728	20
Maintenance of Other Plant (655)	4,636	21
Total Transmission and Distribution Expenses	87,818	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,943	22
Accounting and Collecting Labor (902)	6,666	23
Supplies and Expenses (903)	1,597	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,206	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	101,206	27
Office Supplies and Expenses (921)	9,763	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	24,844	30
Property Insurance (924)	9,903	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	66,339	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,061	35
Transportation Expenses (933)	6,172	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	222,288	
 Total Operation and Maintenance Expenses	 495,252	

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		365,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		365,728	
Social Security		27,455	3
PSC Remainder Assessment		1,946	4
Other (specify): NONE			5
Total tax expense		<u>395,129</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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227392				3
County tax rate	mills		4.463317				4
Local tax rate	mills		6.043299				5
School tax rate	mills		15.017667				6
Voc. school tax rate	mills		2.320348				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.072023				10
Less: state credit	mills		2.261815				11
Net tax rate	mills		25.810208				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.043299				14
Combined School Tax Rate	mills		17.338015				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.381314				17
Total Tax Rate	mills		28.072023				18
Ratio of Local and School Tax to Total	dec.		0.832904				19
Total tax net of state credit	mills		25.810208				20
Net Local and School Tax Rate	mills		21.497438				21
Utility Plant, Jan. 1	\$	19,334,122	19,334,122				22
Materials & Supplies	\$	8,659	8,659				23
Subtotal	\$	19,342,781	19,342,781				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	19,342,781	19,342,781				26
Assessment Ratio	dec.		0.879535				27
Assessed Value	\$	17,012,653	17,012,653				28
Net Local & School Rate	mills		21.497438				29
Tax Equiv. Computed for Current Year	\$	365,728	365,728				30
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	365,728					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	526		4
Structures and Improvements (311)	15,348		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	383,203	467	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	399,077	467	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	525,515		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,765		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,431		20
Total Pumping Plant	867,711	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,893		23
Total Water Treatment Plant	3,893	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,535		24
Structures and Improvements (341)	1,442		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			526	4
Structures and Improvements (311)			15,348	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			383,670	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	399,544	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			525,515	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,765	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,431	20
Total Pumping Plant	0	0	867,711	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,893	23
Total Water Treatment Plant	0	0	3,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,535	24
Structures and Improvements (341)			1,442	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,142,845		26
Transmission and Distribution Mains (343)	13,197,522	855,239	27
Fire Mains (344)	25,885		28
Services (345)	1,640,981	28,840	29
Meters (346)	475,962	131,159	30
Hydrants (348)	1,362,535	40,900	31
Other Transmission and Distribution Plant (349)	38,291		32
Total Transmission and Distribution Plant	17,888,998	1,056,138	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,569		34
Office Furniture and Equipment (391)	8,290	556	35
Computer Equipment (391.1)	43,816	6,819	36
Transportation Equipment (392)	52,907	38,349	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,006		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	16,584		41
Communication Equipment (397)	10,329		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	17,944		44
Other Tangible Property (399)	0		45
Total General Plant	174,445	45,724	
Total utility plant in service directly assignable	19,334,124	1,102,329	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,334,124	1,102,329	

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)			1,142,845 26
Transmission and Distribution Mains (343)	8,290		14,044,471 27
Fire Mains (344)			25,885 28
Services (345)	2,160		1,667,661 29
Meters (346)	3,440		603,681 30
Hydrants (348)	1,500		1,401,935 31
Other Transmission and Distribution Plant (349)			38,291 32
Total Transmission and Distribution Plant	15,390	0	18,929,746
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,569 34
Office Furniture and Equipment (391)			8,846 35
Computer Equipment (391.1)			50,635 36
Transportation Equipment (392)			91,256 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,006 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			16,584 41
Communication Equipment (397)			10,329 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			17,944 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	220,169
Total utility plant in service directly assignable	15,390	0	20,421,063
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,390	0	20,421,063

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			46,831	46,831	1
February			42,389	42,389	2
March			48,460	48,460	3
April			48,111	48,111	4
May			53,069	53,069	5
June			59,783	59,783	6
July			68,155	68,155	7
August			64,105	64,105	8
September			65,725	65,725	9
October			52,897	52,897	10
November			48,978	48,978	11
December			52,468	52,468	12
Total for year	0	0	650,971	650,971	
Less: Measured or estimated water used in main flushing and water treatment during year				2,120	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				648,851	16
Less: Water sold				530,055	17
Losses and unaccounted for				118,796	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				3,311	21
Date of maximum: 7/5/1999					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,306	24
Date of minimum: 2/5/1999					25
Total KWH used for pumping for the year				331,115	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	1,000,000	Yes	4
WELL	6	400	16	1,200,000	Yes	5

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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	LAYNE	5
Year Installed	1981	1982	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	750	420	8
Pump Motor or Standby Engine Mfr	G.E.	WESTINGHOUSE	U.S.	9 10
Year Installed	1981	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#7		14
Location	WELL #5	WELL #7		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1994	1995		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	825	1,200		21
Pump Motor or Standby Engine Mfr	U.S.	US MOTOR		22 23
Year Installed	1994	1995		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	100		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	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1991	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	135	135	6
Total capacity in gallons	500,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.5000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	210	0	210	0	0	1
M	D	6.000	18,290	0	1,728	0	16,562	2
P	D	6.000	32,500	104	0	(476)	32,128	3
M	D	8.000	2,592	36	214	(545)	1,869	4
P	D	8.000	137,489	6,033	36	(8,841)	134,645	5
P	D	10.000	1,568	0	0	0	1,568	6
A	D	12.000	2,618	0	0	0	2,618	7
M	D	12.000	8,769	0	0	0	8,769	8
P	D	12.000	108,209	2,981	53	(4,816)	106,321	9
M	D	16.000	45,096	0	0	0	45,096	10
P	D	16.000	14,114	3,658	0	0	17,772	11
Total Within Municipality			371,455	12,812	2,241	(14,678)	367,348	
Total Utility			371,455	12,812	2,241	(14,678)	367,348	

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	202	0	0	0	202		1
M	1.000	2,822	75	34	(67)	2,796		2
M	1.250	55	0	0	0	55		3
M	1.500	131	0	0	(26)	105		4
M	2.000	405	10	2	(1)	412		5
M	4.000	5	0	0	0	5		6
P	4.000	9	0	0	0	9		7
M	6.000	6	0	0	0	6		8
P	6.000	77	6	0	(2)	81		9
P	8.000	4	1	0	0	5		10
M	8.000	5	0	0	0	5		11
Total Utility		3,721	92	36	(96)	3,681	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,788	330	152	(9)	4,957	390	1
1.000	134	29	19	22	166	41	2
1.250	1	0	0	0	1	0	3
1.500	146	12	20	36	174	38	4
2.000	22	4	0	0	26	2	5
3.000	10	1	0	1	12	2	6
4.000	6	1	0	0	7	2	7
6.000	3	0	0	0	3	2	8
8.000	1	0	0	0	1	0	9
Total:	5,111	377	191	50	5,347	477	

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	3,857	264	5	3	0	828	4,957	1
1.000	46	63	12	6	0	39	166	2
1.250	0	0	0	0	0	1	1	3
1.500	79	55	4	6	0	30	174	4
2.000	4	12	4	3	0	3	26	5
3.000	0	5	4	1	0	2	12	6
4.000	0	1	3	0	0	3	7	7
6.000	0	0	0	1	2	0	3	8
8.000	0	0	0	0	0	1	1	9
Total:	3,986	400	32	20	2	907	5,347	

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	895	32	5	(39)	883	2
Total Fire Hydrants	895	32	5	(39)	883	
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:	883
Number of distribution system valves end of year:	939
Number of distribution valves operated during year:	225

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions were paid for by developers, TIF #4, and the utility.

The adjustments to mains were made to reflect actual year-end totals.

Water Services (Page W-16)

Additions were paid for by developers.

The adjustments to services were paid for by the utility.

Meters (Page W-17)

The adjustments to meters were made to reflect actual year-end totals.
