



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

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: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS
Title: CITY ADMINISTRATOR

Office Address:
100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: rhissom@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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: rhissom@virchowkrause.com

Date of most recent audit report: 3/14/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:

100 W. GRAND AVENUE

PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MARK GOTTLIEB

HAROLD MATTHEWS

TED NEITZKE

DOUGLAS ORTYN

ARMIN SCHWANZ

TIMOTHY VOELLER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,941,822	1,989,138	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	851,937	862,856	2
Depreciation Expense (403)	298,514	258,726	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	304,554	290,060	5
Total Operating Expenses	1,455,005	1,411,642	
Net Operating Income	486,817	577,496	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	486,817	577,496	
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)	26,460	25,200	9
Interest and Dividend Income (419)	39,095	55,926	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	65,555	81,126	
Total Income	552,372	658,622	
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	552,372	658,622	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	52,319	32,114	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	241,968	232,770	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	294,287	264,884	
Net Income	258,085	393,738	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,061,421	1,667,683	20
Balance Transferred from Income (433)	258,085	393,738	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,319,506	2,061,421	

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):		
ANTENNA RENTAL INCOME	26,460	4
Total (Acct. 418):	26,460	
Interest and Dividend Income (419):		
INTEREST EARNED ON SPECIAL ASSESSMENTS AND INVESTMENTS	39,095	5
Total (Acct. 419):	39,095	
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	1,941,822	0	0	0	1,941,822	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	1,941,822	0	0	0	1,941,822	

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	330,456		330,456	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	1,740		1,740	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	332,196	0	332,196	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,348,470	13,936,262	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,303,738	3,066,294	2
Net Utility Plant	11,044,732	10,869,968	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,044,732	10,869,968	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	30,168	30,168	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	30,168	30,168	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	102,368		10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	953,397	1,161,508	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	211,434	145,029	15
Other Accounts Receivable (143)	229	2,593	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,358	27,899	18
Materials and Supplies (151-163)	20,320	19,903	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,317,106	1,356,932	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	188,427	240,746	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	188,427	240,746	
Total Assets and Other Debits	12,580,433	12,497,814	

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)	2,208,152	2,033,297	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,319,506	2,061,421	28
Total Proprietary Capital	4,527,658	4,094,718	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,059,170	5,334,372	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,059,170	5,334,372	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	19,595		33
Payables to Municipality (233)	16,922	162,267	34
Customer Deposits (235)			35
Taxes Accrued (236)	276,353	259,051	36
Interest Accrued (237)	20,551	23,194	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	97,251	61,279	41
Total Current and Accrued Liabilities	430,672	505,791	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,562,933	2,562,933	49
Total Liabilities and Other Credits	12,580,433	12,497,814	

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)	14,299,555	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)	48,915				7
Total Utility Plant	14,348,470	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,303,738	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	3,303,738	0	0	0	
Net Utility Plant	11,044,732	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,066,294				3,066,294	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	298,514				298,514	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,013				13,013	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	311,527	0	0	0	311,527	13
Debits during year						14
Book cost of plant retired	71,491				71,491	15
Cost of removal	2,592				2,592	16
Other debits (specify):						17
					0	18
Total debits	74,083	0	0	0	74,083	19
Balance End of Year	3,303,738	0	0	0	3,303,738	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	20,320	19,903 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	20,320	19,903

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)				
1985 and 1986 G. O. Debt	870	428	869	1
1996 BAN's	15,856	428	15,856	2
1998 G.O. Debt	3,678	428	17,741	3
Unamortized Loss on 1998 Advance Refunding	31,915	428	153,961	4
Total			188,427	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,033,297	1
Changes during year (explain):		
SUNSET ROAD TIF PROJECT	51,927	2
BYWATER PARK TIF PROJECT	122,928	3
Balance end of year	<u>2,208,152</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:				<u><u>0</u></u>

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)					
1996 BAN's	12/02/1996	12/01/2001	4.50%	3,660,000	1
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	1,305,000	2
1986 G. O. Debt	07/01/1986	12/01/2007	7.13%	94,170	3
Total for Account 223				<u>5,059,170</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	259,051	1
Accruals:		
Charged water department expense	299,538	2
Charged electric department expense		3
Charged sewer department expense	5,016	4
Other (explain):		
NONE		5
Total Accruals and other credits	304,554	
Taxes paid during year:		
County, state and local taxes	254,036	6
Social Security taxes	30,714	7
PSC Remainder Assessment	2,502	8
Other (explain):		
NONE		9
Total payments and other debits	287,252	
Balance end of year	276,353	

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)					
1985 G.O. Bonds	4,215	14,859	16,861	2,213	2
1996 BAN's	13,725	164,700	164,700	13,725	3
1998 G.O. Note	5,254	62,409	63,050	4,613	4
Subtotal	23,194	241,968	244,611	20,551	
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	23,194	241,968	244,611	20,551	

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	2,562,933	0	0	0	0	2,562,933	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	2,562,933	0	0	0	0	2,562,933	
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	30,168	2
Total (Acct. 124):	30,168	
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):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	211,434	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	211,434	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	229	15
Total (Acct. 143):	229	

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)
Receivables from Municipality (145):		
JOINT METERING ALLOCATION	29,358	16
Total (Acct. 145):	29,358	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
MISCELLANEOUS BILLS	4,856	23
PAYROLL AND BENEFITS	12,066	24
Total (Acct. 233):	16,922	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,117,908	0	0	0	14,117,908	1
Materials and Supplies	20,111	0	0	0	20,111	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,185,016	0	0	0	3,185,016	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,562,933	0	0	0	2,562,933	6
Other (specify):					0	7
Average Net Rate Base	8,390,070	0	0	0	8,390,070	
Net Operating Income	486,817	0	0	0	486,817	8
Net Operating Income as a percent of Average Net Rate Base	5.80%	N/A	N/A	N/A	5.80%	

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	2,120,724	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,190,463	3
Other (Specify):		4
Total Average Proprietary Capital	4,311,187	
Net Income		
Net Income	258,085	5
Percent Return on Proprietary Capital	5.99%	

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)

December 13, 2000

Mr. Mark Grams, City Administrator
Port Washington Municipal Water Utility
100 West Grand Avenue
Port Washington, WI 53074-2237

1999 Analytical Review DWCCA-4780-ELE

Dear Mr. Grams:

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. It appears that the \$53,636 original cost of the 200,000 gallons Division Street elevated water tower, which was installed in 1963, was retired in 1999. If this is correct, the related descriptive information should be deleted from the statistical schedule on page W?16. Please note this for preparation of the 2000 annual report.

2. Please provide the following information with regard to depreciation expense on page W?10, column (d):

a. How was depreciation expense of \$66,880 computed for Account 332, Water Treatment Equipment, on line 17? Our computation is \$55,188, based upon 3.24 percent depreciation rate and average plant investment of \$1,703,321.

b. Indicate why no depreciation accruals were recorded for Account 397.1, SCADA Equipment, on line 35. Our computation is \$30,061, based upon 8.33 percent depreciation rate and average plant investment of \$360,880.

3. We noted \$10,777 reported in Other Water Revenues (474), Page W-4, described as "miscellaneous; cell tower rental income." Rents received for the use of property owned by the utility is more appropriately reported in Account 472, Rents from Water Property. Please follow this procedure in the future.

4. We noted that the 6-inch meter reported on Page W-19, is not reported as tested. Wis. Admin. Code § PSC 185.76, requires 6-inch meters in use to be tested annually. Please make every effort to test your 6-inch meter annually.

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

FINANCIAL SECTION FOOTNOTES

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\4780.doc

cc: Mr. Mark Gottlieb

Response received from swager, VK, 2/28/00

1. noted
 2. SCADA equipment was recorded in a/c 332.1 instead of 397.1. Will be corrected in 2000. Depreciation accrual will be adjusted in 2000.
 3. Noted
 4. Noted. Will discuss with utility.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,910,423	1
Total Sales of Water	1,910,423	
Other Operating Revenues		
Forfeited Discounts (470)	8,987	2
Miscellaneous Service Revenues (471)	306	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,106	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	31,399	
Total Operating Revenues	1,941,822	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	12,205	8
Pumping Expenses (620-633)	208,956	9
Water Treatment Expenses (640-652)	214,084	10
Transmission and Distribution Expenses (660-678)	199,068	11
Customer Accounts Expenses (901-905)	25,527	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	192,097	14
Total Operation and Maintenance Expenses	851,937	
Other Operating Expenses		
Depreciation Expense (403)	298,514	15
Amortization Expense (404-407)		16
Taxes (408)	304,554	17
Total Other Operating Expenses	603,068	
Total Operating Expenses	1,455,005	
NET OPERATING INCOME	486,817	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	678	2,201	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	678	2,201	
Metered Sales to General Customers (461)				
Residential	3,538	205,873	804,027	4
Commercial	280	56,012	206,414	5
Industrial	33	134,341	338,332	6
Total Metered Sales to General Customers (461)	3,851	396,226	1,348,773	
Private Fire Protection Service (462)	1		65,459	7
Public Fire Protection Service (463)	1		415,891	8
Other Sales to Public Authorities (464)	47	24,917	78,099	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,901	421,821	1,910,423	

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)	415,891	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)	415,891	
Forfeited Discounts (470):		
Customer late payment charges	8,987	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,987	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	306	7
Total Miscellaneous Service Revenues (471)	306	
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	11,329	10
Other (specify):		
MISCELLANEOUS; CELL TOWER RENTAL INCOME	10,777	11
Total Other Water Revenues (474)	22,106	
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)		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)	12,205	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	12,205	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,793	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	77,182	17
Pumping Labor and Expenses (624)	109,422	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	981	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	3,822	22
Maintenance of Structures and Improvements (631)	36	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	9,720	25
Total Pumping Expenses	208,956	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	7,438	26
Chemicals (641)	25,244	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)	143,033	28
Miscellaneous Expenses (643)	4,503	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	2,479	31
Maintenance of Structures and Improvements (651)	17,568	32
Maintenance of Water Treatment Equipment (652)	13,819	33
Total Water Treatment Expenses	214,084	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	3,719	34
Storage Facilities Expenses (661)	1,191	35
Transmission and Distribution Lines Expenses (662)	86,077	36
Meter Expenses (663)	8,404	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,240	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,965	43
Maintenance of Transmission and Distribution Mains (673)	65,211	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	18,545	46
Maintenance of Meters (676)	5,353	47
Maintenance of Hydrants (677)	4,363	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	199,068	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,721	51
Customer Records and Collection Expenses (903)	20,806	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	25,527	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,253	56
Office Supplies and Expenses (921)	10,764	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,001	59
Property Insurance (924)	29,450	60
Injuries and Damages (925)	6,074	61
Employee Pensions and Benefits (926)	126,449	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,106	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	192,097	
 Total Operation and Maintenance Expenses	 851,937	

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		276,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,016	2
Net property tax equivalent		271,338	
Social Security		30,714	3
PSC Remainder Assessment		2,502	4
Other (specify): NONE			5
Total tax expense		<u>304,554</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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218240				3
County tax rate	mills		1.630290				4
Local tax rate	mills		8.022610				5
School tax rate	mills		13.441430				6
Voc. school tax rate	mills		2.226930				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.539500				10
Less: state credit	mills		2.245540				11
Net tax rate	mills		23.293960				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.022610				14
Combined School Tax Rate	mills		15.668360				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.690970				17
Total Tax Rate	mills		25.539500				18
Ratio of Local and School Tax to Total	dec.		0.927621				19
Total tax net of state credit	mills		23.293960				20
Net Local and School Tax Rate	mills		21.607961				21
Utility Plant, Jan. 1	\$	13,936,262	13,936,262				22
Materials & Supplies	\$	19,903	19,903				23
Subtotal	\$	13,956,165	13,956,165				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,956,165	13,956,165				26
Assessment Ratio	dec.		0.916400				27
Assessed Value	\$	12,789,430	12,789,430				28
Net Local & School Rate	mills		21.607961				29
Tax Equiv. Computed for Current Year	\$	276,353	276,353				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	276,354					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	674,289		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	702,078	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	98,980	1,225	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	531,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	649,238	1,225	
WATER TREATMENT PLANT			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,706,518	39,661	22
Water Treatment Equipment (332)	1,701,169	4,303	23
Total Water Treatment Plant	3,447,087	43,964	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,799		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			13,780	6
Lake, River and Other Intakes (313)			674,289	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	702,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			100,205	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			531,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,618	20
Total Pumping Plant	0	0	650,463	
WATER TREATMENT PLANT				
Land and Land Rights (330)			39,400	21
Structures and Improvements (331)			1,746,179	22
Water Treatment Equipment (332)			1,705,472	23
Total Water Treatment Plant	0	0	3,491,051	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,799	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,829,346	316	26
Transmission and Distribution Mains (343)	5,204,912	308,820	27
Fire Mains (344)	0		28
Services (345)	639,884	19,739	29
Meters (346)	506,663	34,929	30
Hydrants (348)	385,288	22,778	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	8,579,773	386,582	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,625	2,348	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	84,215		37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	30,028		39
Laboratory Equipment (395)	48,594	665	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	22,192		42
SCADA Equipment (397.1)	360,880		43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
Total General Plant	558,086	3,013	
Total utility plant in service directly assignable	13,936,262	434,784	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,936,262	434,784	

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)	53,636		1,776,026 26
Transmission and Distribution Mains (343)	8,255		5,505,477 27
Fire Mains (344)			0 28
Services (345)	1,200		658,423 29
Meters (346)	7,200		534,392 30
Hydrants (348)	1,200		406,866 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	71,491	0	8,894,864
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,973 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			84,215 37
Stores Equipment (393)			1,242 38
Tools, Shop and Garage Equipment (394)			30,028 39
Laboratory Equipment (395)			49,259 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			22,192 42
SCADA Equipment (397.1)			360,880 43
Miscellaneous Equipment (398)			310 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	561,099
Total utility plant in service directly assignable	71,491	0	14,299,555
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	71,491	0	14,299,555

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)	7,631	1.67%	230	2
Lake, River and Other Intakes (313)	134,891	2.86%	19,285	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,050	1.77%	248	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	147,572		19,763	
PUMPING PLANT				
Structures and Improvements (321)	29,785	2.43%	2,420	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	252,237	4.42%	23,498	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,648	4.29%	799	15
Total Pumping Plant	300,670		26,717	
WATER TREATMENT PLANT				
Structures and Improvements (331)	835,852	2.50%	43,159	16
Water Treatment Equipment (332)	449,268	3.24%	66,880	17
Total Water Treatment Plant	1,285,120		110,039	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	350,306	1.86%	33,530	19
Transmission and Distribution Mains (343)	359,385	1.10%	58,907	20
Fire Mains (344)	0			21
Services (345)	195,427	2.09%	13,567	22
Meters (346)	244,559	5.00%	26,026	23
Hydrants (348)	55,129	1.54%	6,100	24
Other Transmission and Distribution Plant (349)	434	5.00%	44	25
Total Transmission and Distribution Plant	1,205,240		138,174	

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					7,861	2
313					154,176	3
314					0	4
315					0	5
316					5,298	6
317					0	7
	0	0	0	0	167,335	
321					32,205	8
322					0	9
323					0	10
324					0	11
325					275,735	12
326					0	13
327					0	14
328					19,447	15
	0	0	0	0	327,387	
331					879,011	16
332					516,148	17
	0	0	0	0	1,395,159	
341					0	18
342	53,636	2,473			327,727	19
343	8,255				410,037	20
344					0	21
345	1,200	119			207,675	22
346	7,200				263,385	23
348	1,200				60,029	24
349					478	25
	71,491	2,592	0	0	1,269,331	

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)	0			26
Office Furniture and Equipment (391)	5,199	10.00%	1,180	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	79,531	10.56%	8,893	29
Stores Equipment (393)	884	6.67%	83	30
Tools, Shop and Garage Equipment (394)	7,774	5.88%	1,766	31
Laboratory Equipment (395)	7,324	5.88%	2,877	32
Power Operated Equipment (396)	0	0.00%		33
Communication Equipment (397)	11,919	9.09%	2,017	34
SCADA Equipment (397.1)	15,031	8.33%		35
Miscellaneous Equipment (398)	30	5.88%	18	36
Other Tangible Property (399)	0			37
Total General Plant	127,692		16,834	
Total accum. prov. directly assignable	3,066,294		311,527	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,066,294		 311,527	

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					0	26
391					6,379	27
391.1					0	28
392					88,424	29
393					967	30
394					9,540	31
395					10,201	32
396					0	33
397					13,936	34
397.1					15,031	35
398					48	36
399					0	37
	0	0	0	0	144,526	
	71,491	2,592	0	0	3,303,738	
					0	38
	71,491	2,592	0	0	3,303,738	

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		42,938		42,938	1
February		37,228		37,228	2
March		38,729		38,729	3
April		36,781		36,781	4
May		40,944		40,944	5
June		44,267		44,267	6
July		50,216		50,216	7
August		46,263		46,263	8
September		43,712		43,712	9
October		39,469		39,469	10
November		38,149		38,149	11
December		38,104		38,104	12
Total for year	0	496,800	0	496,800	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				496,800	16
Less: Water sold				421,821	17
Losses and unaccounted for				74,979	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				1,837	21
Date of maximum: 7/5/1999					22
Cause of maximum:					23
warm weather, sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				831	24
Date of minimum: 4/13/1999					25
Total KWH used for pumping for the year				1,106,757	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

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)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

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	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	9 10
Year Installed	1949	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	22 23
Year Installed	1969	1949	1949	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	75	15	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	9 10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	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	DIVISION STREET	MINERAL SPRINGS	NORTH SIDE BENJAMIN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1963	1997	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	96	109	114	6
Total capacity in gallons	200,000	750,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	THOMAS DRIVE	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1976		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	88		6
Total capacity in gallons	600,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				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)	
P	D	3.000	4	0	0	0	4	1
M	D	4.000	29,144	0	0	0	29,144	2
M	D	6.000	76,029	0	0	0	76,029	3
P	D	6.000	1,942	237	0	0	2,179	4
M	D	8.000	38,314	0	350	0	37,964	5
P	D	8.000	35,435	0	0	0	35,435	6
M	D	10.000	36,548	0	921	0	35,627	7
P	D	10.000	2,828	0	0	0	2,828	8
P	D	12.000	27,567	3,889	1,502	0	29,954	9
M	D	16.000	1,682	0	0	0	1,682	10
P	D	16.000	11,725	0	569	0	11,156	11
M	D	24.000	80	0	0	0	80	12
Total Within Municipality			261,298	4,126	3,342	0	262,082	
Total Utility			261,298	4,126	3,342	0	262,082	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,215	0	2	0	1,213		1
M	0.750	912	0	2	0	910		2
P	1.000	317	6	5	0	318		3
M	1.000	662	0	1	0	661		4
L	1.000	5	0	0	0	5		5
P	1.250	20	1	1	0	20		6
M	1.500	33	0	0	0	33		7
P	1.500	10	1	1	0	10		8
P	2.000	10	0	0	0	10		9
M	2.000	15	0	0	0	15		10
M	3.000	9	0	1	0	8		11
M	3.500	1	0	0	0	1		12
P	4.000	9	0	0	0	9		13
M	4.000	11	0	0	0	11		14
M	6.000	7	0	0	0	7		15
P	6.000	30	0	0	0	30		16
P	8.000	73	0	0	0	73		17
P	10.000	3	0	0	0	3		18
Total Utility		3,342	8	13	0	3,337	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	2,496	186	222	0	2,460	32	1
0.750	1,475	188	2	0	1,661	289	2
1.000	51	11	9	0	53	8	3
1.250	16	3	2	0	17	2	4
1.500	36	8	1	0	43	11	5
2.000	41	8	2	0	47	9	6
3.000	14	1	0	0	15	7	7
4.000	14	2	2	0	14	1	8
6.000	1	0	0	0	1	0	9
Total:	4,144	407	240	0	4,311	359	

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	2,181	99	3	2	0	175	2,460	1
0.750	1,379	97	4	11	0	170	1,661	2
1.000	9	27	5	5	0	7	53	3
1.250	0	14	2	1	0	0	17	4
1.500	5	17	1	12	0	8	43	5
2.000	0	25	10	9	0	3	47	6
3.000	0	1	8	5	0	1	15	7
4.000	4	1	3	3	0	3	14	8
6.000	0	1	0	0	0	0	1	9
Total:	3,578	282	36	48	0	367	4,311	

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	441	9	4		446	2
Total Fire Hydrants	441	9	4	0	446	
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:	446
Number of distribution system valves end of year:	1,539
Number of distribution valves operated during year:	270

WATER OPERATING SECTION FOOTNOTES

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

Accounts 328 and 392 are over-depreciated. No expense will be recorded in the future until the asset account balance exceeds the provision account.

Water Mains (Page W-17)

Water main additions were financed with utility earnings and TIF contributions.
