



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Principal Office: 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

For the Year Ended: DECEMBER 31, 2000

**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.*

**SIGNATURE PAGE**

I KENNETH WITT of  
(Person responsible for accounts)

VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/2001  
(Date)

ADMINISTRATOR/ CLERK - TREASURER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

**Utility Address:** 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**When was utility organized?** 7/20/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** WITT KENNETH  
**Title:** ADMINISTRATOR / CLERK-TREASURER

**Office Address:**  
2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6259 EXT

**E-mail Address:**

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

**Name:** DAVID J HENNINGFIELD  
**Title:** PARTNER

**Office Address:** CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAS LLP  
924 WILLIAMS STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 249 - 1100 EXT

**Fax Number:** (262) 249 - 1763 EXT

**E-mail Address:** DHENNINGFIELD@CCHCPAS.COM

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

**Name:** BILL LOESCH  
**Title:** PRESIDENT

**Office Address:**  
2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6259 EXT

**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:** DAVID J HENNINGFIELD

**Title:** PARTNER

**Office Address:** CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAS LLP  
924 WILLIAMS STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 249 - 1100 EXT

**Fax Number:** (262) 249 - 1763 EXT

**E-mail Address:** DHENNINGFIELD@CCHCPAS.COM

**Date of most recent audit report:** 2/15/2001

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2000

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** TOM ROSSMILLER

**Title:** DPW SUPERINTENDENT

**Office Address:**

2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 249 - 1100 EXT

**Fax Number:** (262) 249 - 1763 EXT

**E-mail Address:**

---

**Name of utility commission/committee:** VILLAGE BOARD

---

**Names of members of utility commission/committee:**

- MR JOHN ALEXANDER
- MR TIM JAECK
- MR BILL LOESCH, PRESIDENT
- MR FORTUNE RENUCCI
- MR BOB SPAIGHT
- MR BILL STUBBS
- MR TED ZESS

---

**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. § 66.0819 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	406,488	394,472	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	203,292	145,919	2
Depreciation Expense (403)	84,215	62,693	3
Amortization Expense (404-407)	0		4
Taxes (408)	49,055	50,055	5
<b>Total Operating Expenses</b>	<b>336,562</b>	<b>258,667</b>	
<b>Net Operating Income</b>	<b>69,926</b>	<b>135,805</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>69,926</b>	<b>135,805</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	37,744	48,262	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>37,744</b>	<b>48,262</b>	
<b>Total Income</b>	<b>107,670</b>	<b>184,067</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>107,670</b>	<b>184,067</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	63,334	66,219	14
Amortization of Debt Discount and Expense (428)	6,670	6,670	15
Amortization of Premium on Debt--Cr. (429)	(903)	(392)	16
Interest on Debt to Municipality (430)	23,104	25,038	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>94,011</b>	<b>98,319</b>	
<b>Net Income</b>	<b>13,659</b>	<b>85,748</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	576,744	490,996	20
Balance Transferred from Income (433)	13,659	85,748	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	39,246		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>551,157</b>	<b>576,744</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	37,744	5
<b>Total (Acct. 419):</b>	<b>37,744</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	39,246	11
<b>Total (Acct. 436)--Debit:</b>	<b>39,246</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	406,488	0	0	0	<b>406,488</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>406,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,488</b>	

### 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	58,137		58,137	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
<b>Total Payroll</b>	<b>58,137</b>	<b>0</b>	<b>58,137</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,429,298	3,741,684	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	703,450	623,347	2
<b>Net Utility Plant</b>	<b>3,725,848</b>	<b>3,118,337</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	93,896	558,456	7
<b>Total Other Property and Investments</b>	<b>93,896</b>	<b>558,456</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	511,387	193,962	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	70,947	52,384	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	23,269	28,215	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>605,603</b>	<b>274,561</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,666	17,336	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>10,666</b>	<b>17,336</b>	
<b>Total Assets and Other Debits</b>	<b>4,436,013</b>	<b>3,968,690</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	464,611	464,611	21
Appropriated Earned Surplus (215)	98,034	58,788	22
Unappropriated Earned Surplus (216)	551,157	576,744	23
<b>Total Proprietary Capital</b>	<b>1,113,802</b>	<b>1,100,143</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	260,000	295,000	24
Advances from Municipality (223)	402,360	442,360	25
Other Long-Term Debt (224)	935,000	935,000	26
<b>Total Long-Term Debt</b>	<b>1,597,360</b>	<b>1,672,360</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	0		28
Payables to Municipality (233)	151,474	44,405	29
Customer Deposits (235)			30
Taxes Accrued (236)	49,160	50,172	31
Interest Accrued (237)	14,641	15,745	32
Other Current and Accrued Liabilities (238)		2,510	33
<b>Total Current and Accrued Liabilities</b>	<b>215,275</b>	<b>112,832</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	23,752	12,754	36
<b>Total Deferred Credits</b>	<b>23,752</b>	<b>12,754</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,485,824	1,070,601	41
<b>Total Liabilities and Other Credits</b>	<b>4,436,013</b>	<b>3,968,690</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,429,298	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,429,298	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	703,450	0	0	0	10
<b>Total Accumulated Provision</b>	703,450	0	0	0	
<b>Net Utility Plant</b>	3,725,848	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)	
<b>Balance first of year</b>	623,347				<b>623,347</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	84,215				<b>84,215</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,168				<b>2,168</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>86,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,383</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,280				<b>6,280</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,280</b>	<b>19</b>
<b>Balance End of Year</b>	<b>703,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>703,450</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	23,269	28,215
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>23,269</b>	<b>28,215</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1986 REVENUE BONDS	1,297	428	649	1
1988 NOTE ISSUE	4,938	428	7,407	2
1996 NOTE ISSUE	435	428	2,610	3
<b>Total</b>			<b>10,666</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	464,611	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>464,611</u></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)	
1986 REVENUE BONDS	09/01/1986	05/01/2006	8.00%	260,000	1
<b>Total Bonds (Account 221):</b>				<b>260,000</b>	

### 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)	
<b>Advances (223)</b>					
LONG TERM ADVANCE	01/01/1995	01/01/2010	6.00%	127,360	1
1996 GO NOTE	09/01/1996	09/01/2006	5.00%	275,000	2
<b>Total for Account 223</b>				<b>402,360</b>	
<b>Other Long-Term Debt (224)</b>					
BOND ANTICIPATION NOTE	03/15/1998	11/01/2002	4.45%	935,000	3
<b>Total for Account 224</b>				<b>935,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	50,172	1
<b>Accruals:</b>		
Charged water department expense	49,055	2
Charged electric department expense		3
Charged sewer department expense	606	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>49,661</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	50,172	6
Social Security taxes		7
PSC Remainder Assessment	501	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>50,673</u>	
<b>Balance end of year</b>	<u><u>49,160</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1986 REVENUE BONDS	3,964	21,708	22,396	3,276	1
<b>Subtotal</b>	<b>3,964</b>	<b>21,708</b>	<b>22,396</b>	<b>3,276</b>	
<b>Advances from Municipality (223)</b>					
1996 NOTE ISSUE	4,846	14,104	14,538	4,412	2
ADVANCE FROM MUNICIPALITY		9,000	9,000	0	3
<b>Subtotal</b>	<b>4,846</b>	<b>23,104</b>	<b>23,538</b>	<b>4,412</b>	
<b>Other Long-Term Debt (224)</b>					
1998 NOTE ISSUE	6,935	41,626	41,608	6,953	4
<b>Subtotal</b>	<b>6,935</b>	<b>41,626</b>	<b>41,608</b>	<b>6,953</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,745</b>	<b>86,438</b>	<b>87,542</b>	<b>14,641</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,070,601					1,070,601	1
<b>Add credits during year:</b>							
For Services	31,080					31,080	2
For Mains	384,143					384,143	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,485,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,485,824</b>	
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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION/RESERVE FUND	93,896	3
<b>Total (Acct. 125):</b>	<b>93,896</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	70,947	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>70,947</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### 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)	
<b>Payables to Municipality (233):</b>		
WAGES, FRINGE BENEFITS, EXPENSES	151,474	16
<b>Total (Acct. 233):</b>	<b>151,474</b>	
<b>Other Deferred Credits (253):</b>		
ACCUMULATED SICK LEAVE & VACATION TIME	23,752	17
<b>Total (Acct. 253):</b>	<b>23,752</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	4,085,491	0	0	0	4,085,491	1
Materials and Supplies	25,742	0	0	0	25,742	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	663,398	0	0	0	663,398	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,278,212	0	0	0	1,278,212	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,169,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,169,623</b>	
Net Operating Income	69,926	0	0	0	69,926	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.22%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.22%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	464,611	1
Appropriated Earned Surplus	78,411	2
Unappropriated Earned Surplus	563,950	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,106,972</b>	
<b>Net Income</b>		
Net Income	13,659	5
<b>Percent Return on Proprietary Capital</b>	<b>1.23%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

EXTENDED SERVICES TO NEW INDUSTRIAL PARK TIF #3 DURING THE YEAR

---

**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

---

#### Signature Page (Page ii)

Review response dated July 23, 2001 from David Henningfield, CPA

1. Water assessment on Beulah Avenue of \$54,569 based on the frontage of the lot and adjusted to actual main size. Remainder was contractors donated to the water fund.
2. One hookup of 1-inch at Cz-1 of \$600. The remainder were donations to the water fund.
3. Main additions to account 343 do include feet of main added in 1999.
4. Original cost was not booked and the units are correct end of year.
5. The 6, 8 and 10 inch meters are master pumping system flow meters which only have to be tested every two years per Code (Per Jim L. transfer to Account 325, Electric Pumping Equipment).
6. FICA was inadvertently reported in Account 926. Will be correctly reported in 2001.
7. Will use our method of calculation in 2001 and will adjust for undercharge in 2000.

ele

---

#### Identification and Ownership - Contacts (Page iv)

The following email received 6/7/01 with ammended files attached:

Pete,

The following items were changed in the amended report: Additional expenses were capitalized as fixed assets which caused depreciation and expense numbers to change. There was also a change in the accounts payable balance to zero at December 31, 2000.

It should be noted that the attached filed now agree with the audit report that has been issued.

If you need further information please call me at 262-249-1100.

David J. Henningfield, CPA  
Partner

\*\*\*\*\*

Ammended report filed and loaded on 6/15/01. PJI

\*\*\*\*\*

---

**FINANCIAL SECTION FOOTNOTES**

---

**Identification and Ownership - Commission/Committee (Page iv)**

June 22, 2001

Mr. Kenneth Witt, Administrator  
Village of East Troy Municipal Water Utility  
2106 Church Street  
P.O. Box 166  
East Troy, WI 53120-0166

2000 Analytical Review DWCCA-1730-ELE

Dear Mr. Witt:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. On Page F-18, Account 271, Contributions in Aid of Construction schedule, \$384,143 is reported for mains contributions. The schedule note on the Water Mains schedule, Page W-17, indicates the mains were financed through current year operations and "contributed capital." Head note 5 to this schedule requests that financing be explained, and, if special assessments, the basis for the assessments. Please review head note 5 and provide the answers to the questions set forth in a, b, and c in regards to contributed amounts. Please follow this procedure in the future.
2. The schedule note to the Water Services schedule indicates the services were financed by current year operations and "contributed capital." \$31,080 is reported in Account 271, Page F-18, for services contributions. Please provide the answers to the questions set forth in the Water Services schedule head note 3 a-d to explain services financing, including how many of the ¾ and 1-inch services were charged by the utility's Cz-1 tariff of \$600.
3. Does the \$513,120 addition to Account 343, Transmission and Distribution Mains, on page W-8, line 27, column C, include final payment for the 12,767 feet of mains added in 1999 as reported on page W-15, column E, in the 1999 annual report?
4. The schedule notes to both Water Mains and Water Services schedules, Pages W-15 and W-16, indicates that corresponding dollars were not retired in Account 343, Mains, and Account 345, Services, Water Utility Plant in Service, Page W-8, for the mains and services units reported retired on Pages W-15 and W-16 because the units were very old and they had not been originally booked to Accounts 343 and 345. If the mains and services dollars were not originally booked, how can the utility be sure the units were recorded on the statistical schedules? Please review this matter. The Uniform System of Accounts indicates that utility plant should be retired at

### FINANCIAL SECTION FOOTNOTES

original book cost. If a known or estimated original cost can be determined for the water mains and services that may have been recorded long ago, these amounts should be booked to Accounts 343 and 345 and reported as an adjustment to Water Utility Plant in Service in the 2001 annual report. If it is determined instead that cost was not booked and the original units may not have been recorded either, the Water Mains and Water Services schedules should be adjusted in the 2001 report.

5. Please explain why the 6, 8 and 10-inch meters reported on the Meters schedule, Page W?17, and classified as Public Authority, were not tested in 2000. Meters 6-inch and larger in use are to be tested annually pursuant to the Administrative Code.

6. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, Page W-6. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote the Account 408 - Taxes schedule to that effect in the future.

7. We are enclosing our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on the Other Operating Revenues (Water) schedule, Page W-4, is \$2,134. Please follow our method of calculation in the future. The utility may wish to adjust the 2001 Public Fire Protection Service charge to collect the amount undercharged in 2000.

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) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to 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\2000 analytical review letters\1730.doc

Enclosure

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership (Page iv)

To the Village Board  
of the Village of East Troy  
East Troy, WI 53120-0166

We have compiled the balance sheets of the Village of East Troy Municipal Water Utility as of December 31, 2000 and the related statements of income and retained earnings, and supplementary information for the year then ended, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The 1999 financial statements and supplementary information of the Village of East Troy Municipal Water Utility, were compiled by other Certified Public Accountants whose compilation report was dated March 28, 2000.

CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAs LLP  
March 28, 2001

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	400,600	1
<b>Total Sales of Water</b>	<b>400,600</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	643	2
Miscellaneous Service Revenues (471)	1,707	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,538	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,888</b>	
<b>Total Operating Revenues</b>	<b>406,488</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	7,583	8
Pumping Expenses (620-625)	28,213	9
Water Treatment Expenses (630-635)	12,743	10
Transmission and Distribution Expenses (640-655)	55,949	11
Customer Accounts Expenses (901-904)	18,401	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,403	14
<b>Total Operation and Maintenance Expenses</b>	<b>203,292</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	84,215	15
Amortization Expense (404-407)		16
Taxes (408)	49,055	17
<b>Total Other Operating Expenses</b>	<b>133,270</b>	
<b>Total Operating Expenses</b>	<b>336,562</b>	
<b>NET OPERATING INCOME</b>	<b>69,926</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	8,851	735	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>8,851</b>	<b>735</b>	
Metered Sales to General Customers (461)				
Residential	1,013	60,456	135,266	4
Commercial	156	29,135	48,626	5
Industrial	26	79,894	79,317	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,195</b>	<b>169,485</b>	<b>263,209</b>	
Private Fire Protection Service (462)	17		10,110	7
Public Fire Protection Service (463)	1		115,403	8
Other Sales to Public Authorities (464)	23	7,908	11,143	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,237</b>	<b>186,244</b>	<b>400,600</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	115,403	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>115,403</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	643	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>643</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	1,107	7
WATER CONNECTION PERMIT	600	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,707</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,538	11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>3,538</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	6,736	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	847	4
<b>Total Source of Supply Expenses</b>	<b>7,583</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,472	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,045	7
Operation Supplies and Expenses (623)	3,210	8
Maintenance of Pumping Plant (625)	7,486	9
<b>Total Pumping Expenses</b>	<b>28,213</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	7,312	10
Chemicals (631)	5,235	11
Operation Supplies and Expenses (632)	196	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>12,743</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	5,937	14
Operation Supplies and Expenses (641)	991	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,470	16
Maintenance of Mains (651)	12,729	17
Maintenance of Services (652)	6,378	18
Maintenance of Meters (653)	16,313	19
Maintenance of Hydrants (654)	3,395	20
Maintenance of Other Plant (655)	3,736	21
<b>Total Transmission and Distribution Expenses</b>	<b>55,949</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,180	<b>22</b>
Accounting and Collecting Labor (902)	9,955	<b>23</b>
Supplies and Expenses (903)	5,266	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,401</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	21,545	<b>27</b>
Office Supplies and Expenses (921)	4,849	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	11,457	<b>30</b>
Property Insurance (924)	9,004	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	29,678	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	3,426	<b>35</b>
Transportation Expenses (933)	444	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>80,403</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>203,292</b>	

**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		49,160	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		606	2
<b>Net property tax equivalent</b>		<b>48,554</b>	
Social Security			3
PSC Remainder Assessment		501	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>49,055</b>	

### 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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.240900				3
County tax rate	mills		5.958100				4
Local tax rate	mills		8.478600				5
School tax rate	mills		9.733600				6
Voc. school tax rate	mills		1.931400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.342600</b>				10
Less: state credit	mills		1.722800				11
<b>Net tax rate</b>	mills		<b>24.619800</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.478600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.665000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.143600</b>				17
<b>Total Tax Rate</b>	mills		<b>26.342600</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764678</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.619800</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.826213</b>				21
Utility Plant, Jan. 1	\$	3,118,337	3,118,337				22
Materials & Supplies	\$	28,215	28,215				23
<b>Subtotal</b>	\$	<b>3,146,552</b>	<b>3,146,552</b>				24
Less: Plant Outside Limits	\$	2,700	2,700				25
<b>Taxable Assets</b>	\$	<b>3,143,852</b>	<b>3,143,852</b>				26
Assessment Ratio	dec.		0.830597				27
<b>Assessed Value</b>	\$	<b>2,611,274</b>	<b>2,611,274</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.826213</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,160</b>	<b>49,160</b>				30
Tax Equivalent per 1994 PSC Report	\$	44,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,160</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,609		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	178,137	1,290	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>183,746</b>	<b>1,290</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	131,174		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	103,877		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	28,586		20
<b>Total Pumping Plant</b>	<b>263,637</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	11,949		23
<b>Total Water Treatment Plant</b>	<b>11,949</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,948		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			5,609	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			179,427	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>185,036</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			131,174	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,586	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>263,637</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,949	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,949</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,948	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 \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	468,711	56,629	26
Transmission and Distribution Mains (343)	1,994,348	513,120	27
Fire Mains (344)			28
Services (345)	361,669	53,262	29
Meters (346)	77,531	4,872	30
Hydrants (348)	298,488	31,079	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>3,203,695</b>	<b>658,962</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	9,397		35
Computer Equipment (391.1)	4,680		36
Transportation Equipment (392)	38,184	23,517	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	26,396	10,125	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>78,657</b>	<b>33,642</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,741,684</b>	<b>693,894</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>3,741,684</b>	<b>693,894</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			525,340 26
Transmission and Distribution Mains (343)			2,507,468 27
Fire Mains (344)			0 28
Services (345)			414,931 29
Meters (346)	2,280		80,123 30
Hydrants (348)	4,000		325,567 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,280</b>	<b>0</b>	<b>3,856,377</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,397 35
Computer Equipment (391.1)			4,680 36
Transportation Equipment (392)			61,701 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			36,521 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>112,299</b>
<b>Total utility plant in service directly assignable</b>	<b>6,280</b>	<b>0</b>	<b>4,429,298</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,280</b>	<b>0</b>	<b>4,429,298</b>

## 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			17,007	17,007	1
February			17,787	17,787	2
March			16,378	16,378	3
April			16,978	16,978	4
May			16,899	16,899	5
June			17,385	17,385	6
July			18,969	18,969	7
August			18,724	18,724	8
September			17,619	17,619	9
October			17,645	17,645	10
November			17,198	17,198	11
December			15,219	15,219	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>207,808</b>	<b>207,808</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,958	13
Less: Other utility use				5,315	14
Other utility use explanation:					15
TOWER CLEANING, MAIN FLUSHING, WATER LATERAL AND MAIN BREAK					
Water pumped into distribution system				<b>200,535</b>	16
Less: Water sold				186,244	17
Losses and unaccounted for				<b>14,291</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>7%</b>	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				904	21
Date of maximum: 2/14/2000					22
Cause of maximum:					23
CONTRACTOR FLUSHING NEW MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				183	24
Date of minimum: 11/15/2000					25
Total KWH used for pumping for the year				309,549	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
3103 NORTH STREET	3	100	16	214,349	Yes	<b>1</b>
2028 WEST STREET	5	1,500	19	128,397	Yes	<b>2</b>
3219 NORTH STREET	6	160	12	226,589	Yes	<b>3</b>

## 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	3	5	6	1
Location	3103 NORTH STREET	2028 WEST STREET	3219 NORTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1986	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	353	345	471	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1990	1990	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	150	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
Year constructed	1970	1999	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	130	9 10
Total capacity in gallons	200,000	650,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	1.000	1,037				1,037	1
P	D	2.000	10				10	2
M	D	4.000	12,241		1,052		11,189	3
M	D	6.000	34,074				34,074	4
P	D	6.000	497				497	5
M	D	8.000	12,573	35			12,608	6
P	D	8.000	16,077	1,253			17,330	7
M	D	10.000	1,267				1,267	8
P	D	10.000	580				580	9
M	D	12.000	10,927				10,927	10
P	D	12.000	30,767				30,767	11
<b>Total Within Municipality</b>			<b>120,050</b>	<b>1,288</b>	<b>1,052</b>	<b>0</b>	<b>120,286</b>	
<b>Total Utility</b>			<b>120,050</b>	<b>1,288</b>	<b>1,052</b>	<b>0</b>	<b>120,286</b>	

### 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	855	25	24		856	7	1
M	1.000	203	20			223	47	2
M	1.250	70				70	1	3
M	1.500	10	1			11		4
M	2.000	4	1			5		5
M	4.000		2			2	2	6
P	4.000	4				4		7
M	6.000	1				1		8
P	8.000	1	26			27	26	9
M	8.000	2				2		10
<b>Total Utility</b>		<b>1,150</b>	<b>75</b>	<b>24</b>	<b>0</b>	<b>1,201</b>	<b>83</b>	

### 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	360	12	22		350	55	1
0.750	838	69	35		872	219	2
1.000	63	6	7		62	6	3
1.250	0				0		4
1.500	15		3		12	5	5
2.000	21		7		14	4	6
3.000	8	4	2		10	10	7
4.000	5		3		2		8
6.000	2		1		1		9
8.000	1				1		10
10.000	1				1		11
<b>Total:</b>	<b>1,314</b>	<b>91</b>	<b>80</b>	<b>0</b>	<b>1,325</b>	<b>299</b>	

#### 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	296	24	1	2		27	350	1
0.750	737	89	9	6		31	872	2
1.000		36	6	6		14	62	3
1.250							0	4
1.500		5	4	1		2	12	5
2.000		4	3	5		2	14	6
3.000		2	3	1		4	10	7
4.000			1			1	2	8
6.000				1			1	9
8.000				1			1	10
10.000				1			1	11
<b>Total:</b>	<b>1,033</b>	<b>160</b>	<b>27</b>	<b>24</b>	<b>0</b>	<b>81</b>	<b>1,325</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	233	18	8		243	2
<b>Total Fire Hydrants</b>	<b>233</b>	<b>18</b>	<b>8</b>	<b>0</b>	<b>243</b>	
<b>Flushing Hydrants</b>						
	5				5	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	

**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:	248
Number of distribution system valves end of year:	378
Number of distribution valves operated during year:	204

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

ADMINISTRATIVE AND GENERAL SALARIES ARE UP BECAUSE OF AN INCREASE OF THE NUMBER OF VACATION HOURS ACCRUED OVER THE PRIOR YEAR.

---

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

Per review response: The \$4,447 for FICA was inadvertently recorded in Account 926. Will be corrected in 2001. 7/23/01 ele

---

### Water Utility Plant in Service (Page W-08)

Acct 342 Finished standpipe

Acct 343 Construction in new industrial park TID #3

Acct 345 Construction in new industrial park TID #3

Acct 348 Construction in new industrial park TID #3

---

### Water Mains (Page W-15)

RETIREMENT 4 INCH 1052 UNITS - VERY OLD ITEMS NEVER CAPITALIZED THEREFORE NO REDUCTION IN ROW (343).

ADDED WATER MAINS - ADDITIONS OF WATER MAINS WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

Per review response: Beulah Avenue \$54,569 was assessed based on the frontage of the lot and adjusted to reflect the actual water main size. The remainder of contributions were contractors donations to water fund. 7/23/01 ele

Also, \$513,120 addition to Account 343, Transmission and Distribution Mains, on page W-8, line 27, column C, includes final payment for the 12,767 feet of mains added in 1999 as reported on page W-15, column E, in the 1999 annual report. ele

---

### Water Services (Page W-16)

RETIREMENTS - VERY OLD PIPES NEVER ORIGINALLY LISTED AS FIXED ASSETS THEREFORE NO REMOVAL ON ACCOUNT #345.

ADDITIONS OF WATER SERVICES WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

Per review response: One 1-inch hookup per Cz-1 tariff of \$600, the remainder were donated by contractors to water fund.

In addition, response confirmed that services units end of year are correct.7/23/01 ele

---