



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DEFOREST MUNICIPAL WATER UTILITY

Principal Office: 306 DEFOREST STREET
 P.O. BOX 510
 DEFOREST, WI 53532- 051

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: DEFOREST MUNICIPAL WATER UTILITY

Utility Address: 306 DEFOREST STREET
P.O. BOX 510
DEFOREST, WI 53532- 051

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DUANE A GAU
Title: VILLAGE ADMINISTRATOR

Office Address:
306 DEFOREST STREET
P.O. BOX 510
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

E-mail Address:

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

Name: VIRCHOW,KRAUSE & COMPANY, LLP
Title:

Office Address: VIRCHOW,KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53703-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/15/2000

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

Names and titles of utility management including manager or superintendent:

Name: MR BERT CAVERSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

306 DEFOREST STREET
P.O. BOX 510
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

E-mail Address:

Name of utility commission/committee: DeForest Municipal Water Commission

Names of members of utility commission/committee:

LAURA CROWELL
DENNIS DURST
MAUREEN HOVERSON
JOHN SCEPANSKI
JACK SULLIVAN
EMMOGENE WILSON

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)	626,200	621,141	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	541,457	268,820	2
Depreciation Expense (403)	102,071	88,937	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	129,411	128,409	5
Total Operating Expenses	772,939	486,166	
Net Operating Income	(146,739)	134,975	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(146,739)	134,975	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,124	24,584	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,124	24,584	
Total Income	(128,615)	159,559	
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	(128,615)	159,559	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,765	80,904	14
Amortization of Debt Discount and Expense (428)	9,803	1,574	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,676	2,452	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	76,244	84,930	
Net Income	(204,859)	74,629	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	710,982	636,353	20
Balance Transferred from Income (433)	(204,859)	74,629	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)	506,123	710,982	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	18,124	5
Total (Acct. 419):	18,124	
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 & 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	626,200	0	0	0	626,200	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	626,200	0	0	0	626,200	

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	58,950		58,950	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	58,950	0	58,950	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,242,699	5,781,967	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	787,397	698,767	2
Net Utility Plant	5,455,302	5,083,200	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	194,673	188,935	7
Total Other Property and Investments	194,673	188,935	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(34,714)	92,396	8
Temporary Cash Investments (132)	94,142	311,154	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	94,633	92,914	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	10,344	10,489	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	164,405	506,953	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	137,233	147,036	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	137,233	147,036	
Total Assets and Other Debits	5,951,613	5,926,124	

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)	515,352	515,352	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	506,123	710,982	23
Total Proprietary Capital	1,021,475	1,226,334	
LONG-TERM DEBT			
Bonds (221)	1,426,800	1,496,400	24
Advances from Municipality (223)	59,233	84,812	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,486,033	1,581,212	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,631	28,953	28
Payables to Municipality (233)	0	3,662	29
Customer Deposits (235)			30
Taxes Accrued (236)	123,210	122,783	31
Interest Accrued (237)	12,682	12,188	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	137,523	167,586	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	8,400	6,000	36
Total Deferred Credits	8,400	6,000	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,298,182	2,944,992	41
Total Liabilities and Other Credits	5,951,613	5,926,124	

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)	6,230,177	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)	12,522				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,242,699	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	787,397	0	0	0	10
Total Accumulated Provision	787,397	0	0	0	
Net Utility Plant	5,455,302	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	698,767				698,767	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,071				102,071	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,768				6,768	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	108,839	0	0	0	108,839	13
Debits during year						14
Book cost of plant retired	15,245				15,245	15
Cost of removal	4,964				4,964	16
Other debits (specify):						17
					0	18
Total debits	20,209	0	0	0	20,209	19
Balance End of Year	787,397	0	0	0	787,397	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,344	10,489
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,344	10,489

**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)				
1994 Mortgage Revenue Bonds	629	428	8,805	1
1998 Mortgage Revenue Bonds	1,794	428	25,111	2
Loss on 1998 Advance Refunding	7,380	428	103,317	3
Total			137,233	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	515,352	1
Changes during year (explain):		2
Balance end of year	515,352	

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)	
1994 Mortgage Revenue Bonds	05/01/1994	05/01/2014	5.58%	317,550	1
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.55%	1,109,250	2
Total Bonds (Account 221):				1,426,800	

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)					
State Trust Fund	02/17/1993	03/15/2002	5.25%	31,858	1
Advance from General Fund	01/01/1993	01/01/2000	0.00%	27,375	2
Total for Account 223				59,233	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	122,783	1
Accruals:		
Charged water department expense	123,210	2
Charged electric department expense		3
Charged sewer department expense	2,141	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>125,351</u>	
Taxes paid during year:		
County, state and local taxes	117,578	6
Social Security taxes	6,568	7
PSC Remainder Assessment	778	8
Other (explain):		
NONE		9
Total payments and other debits	<u>124,924</u>	
Balance end of year	<u><u>123,210</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)	
Bonds (221)					
1994 MORTGAGE REVENUE BONDS	3,933	18,207	19,171	2,969	1
1998 Advance Refunding MRB's	6,455	46,558	44,601	8,412	2
Subtotal	10,388	64,765	63,772	11,381	
Advances from Municipality (223)					
State Trust Fund Loan	1,800	1,676	2,175	1,301	3
Subtotal	1,800	1,676	2,175	1,301	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,188	66,441	65,947	12,682	

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	2,944,992	0	0	0	0	2,944,992	1
Add credits during year:							
For Services	54,072					54,072	2
For Mains	270,992					270,992	3
Other (specify):							
HYDRANTS	23,296					23,296	4
ACCUMULATED PROVISION FOR DEPRECIATION	4,830					4,830	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,298,182	0	0	0	0	3,298,182	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	48,806	3
RESERVE ACCOUNT	145,867	4
Total (Acct. 125):	194,673	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	94,779	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
MISCELLANEOUS CUSTOMER RECEIVABLES	(146)	9
Total (Acct. 142):	94,633	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
PREPAID RENTAL INCOME	8,400 18
Total (Acct. 253):	8,400
<hr/>	

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	6,006,072	0	0	0	6,006,072	1
Materials and Supplies	10,416	0	0	0	10,416	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	743,082	0	0	0	743,082	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,121,587	0	0	0	3,121,587	6
Other (specify):					0	7
Average Net Rate Base	2,151,819	0	0	0	2,151,819	
Net Operating Income	(146,739)	0	0	0	(146,739)	8
Net Operating Income as a percent of Average Net Rate Base	-6.82%	N/A	N/A	N/A	-6.82%	

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	515,352	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	608,552	3
Other (Specify):		4
Total Average Proprietary Capital	1,123,904	
Net Income		
Net Income	(204,859)	5
Percent Return on Proprietary Capital	-18.23%	

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 - Commission/Committee (Page iv)

August 31, 2000

Ms. Kim Manley, Financial Director
Deforest Municipal Water Utility
306 Deforest Street
P.O. Box 510
Deforest, WI 53532-0510

1999 Analytical Review DWCCA-1580-ELE

Dear Ms. Manley:

Thank you for your response to our analytical review letter for your 1999 annual report. For question No. 2, what we are looking for is a brief explanation of increases or decreases greater than 25% and \$5,000 as indicated on the schedule headnote for the Water Operation & Maintenance Expenses schedule. To be specific, Account 923 increased \$22,919, Account 924 increased \$7,761 and Account 926 increased \$9,099 without explanation. As indicated, the explanations may be brief, such as: "consulting engineer hired for new well," "insurance premiums increased," "new pension plan implemented," etc. Our auditors examine these explanations during rate case audits and have requested financial specialists review this schedule.

Thank you again for your cooperation in this review. If you have any questions, you may contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 AR response letters\1580.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Mr. Duane A. Gau, Village Administrator
Deforest Municipal Water Utility
306 Deforest Street
P.O. Box 510
Deforest, WI 53532-0510

1999 Analytical Review DWCCA-1580-ELE

Dear Mr. Gau:

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. During our review, we noted \$2,911 reported in Account 474, Other Water Revenues, described as "miscellaneous and permits." Please provide slightly more detail to describe the miscellaneous. In regard to the permits, on November 30, 1998, we wrote your utility regarding building permits reported in Account 474. Building permits are an activity of the municipality. If the municipality passes revenues from building permits to the utility, the amount should be recorded in Account 200, Capital Paid in by Municipality. Please reclassify any amounts received for building permits to Account 200 and follow this procedure in the future. If these permits were not building permits, please provide more detail.

2. During our review, we noted total Administrative and General Expenses, Water Operation & Maintenance Expense schedule, increased over 25% and \$5,000 from the prior year. Please furnish a brief explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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FINANCIAL SECTION FOOTNOTES

cc: Ms. Laura Crowell

Response received 8/21/00. Letter referred to new financial director, Kim Manley:

1. \$2,911 is labor/equipment billed customers and contractors, and a well permit obtained by fast food chain.
2. Requested us to provide more detail on area reviewing (exact accounts provided and reason information is needed).

ele

2nd response: a/c 923 engineering costs associated with refurbishing the water towers; a/c 924 property insurance increased due to new facility; cost of insurance claim for well #3, a/c 926, increased staff and benefit costs for two new employees.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	609,671	1
Total Sales of Water	609,671	
Other Operating Revenues		
Forfeited Discounts (470)	2,559	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,970	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,529	
Total Operating Revenues	626,200	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	58,948	8
Pumping Expenses (620-625)	19,258	9
Water Treatment Expenses (630-635)	14,711	10
Transmission and Distribution Expenses (640-655)	301,710	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	146,830	14
Total Operation and Maintenance Expenses	541,457	
Other Operating Expenses		
Depreciation Expense (403)	102,071	15
Amortization Expense (404-407)		16
Taxes (408)	129,411	17
Total Other Operating Expenses	231,482	
Total Operating Expenses	772,939	
NET OPERATING INCOME	(146,739)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,265	148,517	314,298	4
Commercial	118	34,764	45,297	5
Industrial	23	19,485	20,403	6
Total Metered Sales to General Customers (461)	2,406	202,766	379,998	
Private Fire Protection Service (462)	9		7,782	7
Public Fire Protection Service (463)	1		213,015	8
Other Sales to Public Authorities (464)	25	5,637	8,876	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,441	208,403	609,671	

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)	213,015	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)	213,015	
Forfeited Discounts (470):		
Customer late payment charges	2,559	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,559	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF SPACE ON TOWER STREET TOWER	6,000	8
Total Rents from Water Property (472)	6,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,059	10
Other (specify): MISCELLANEOUS AND PERMITS	2,911	11
Total Other Water Revenues (474)	7,970	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	58,948	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	58,948	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,258	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	19,258	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	10,410	11
Operation Supplies and Expenses (632)	4,301	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	14,711	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	11,161	15
Maintenance of Distribution Reservoirs and Standpipes (650)	290,549	16
Maintenance of Mains (651)		17
Maintenance of Services (652)		18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	301,710	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	0	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,721	27
Office Supplies and Expenses (921)	7,190	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	41,633	30
Property Insurance (924)	15,799	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	35,785	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,935	35
Transportation Expenses (933)	3,767	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	146,830	
 Total Operation and Maintenance Expenses	 541,457	

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		123,210	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,141	2
Net property tax equivalent		121,069	
Social Security		7,564	3
PSC Remainder Assessment		778	4
Other (specify): NONE			5
Total tax expense		<u>129,411</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216904				3
County tax rate	mills		3.671781				4
Local tax rate	mills		9.497567				5
School tax rate	mills		13.735914				6
Voc. school tax rate	mills		1.605092				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.727258				10
Less: state credit	mills		2.047064				11
Net tax rate	mills		26.680194				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.497567				14
Combined School Tax Rate	mills		15.341006				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.838573				17
Total Tax Rate	mills		28.727258				18
Ratio of Local and School Tax to Total	dec.		0.864634				19
Total tax net of state credit	mills		26.680194				20
Net Local and School Tax Rate	mills		23.068611				21
Utility Plant, Jan. 1	\$	5,781,967	5,781,967				22
Materials & Supplies	\$	10,489	10,489				23
Subtotal	\$	5,792,456	5,792,456				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,792,456	5,792,456				26
Assessment Ratio	dec.		0.922065				27
Assessed Value	\$	5,341,021	5,341,021				28
Net Local & School Rate	mills		23.068611				29
Tax Equiv. Computed for Current Year	\$	123,210	123,210				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	123,210					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,541		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)	221,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	226,764	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,316		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,250		20
Total Pumping Plant	242,797	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,321		23
Total Water Treatment Plant	6,321	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	73,300		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)			5,541	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)			221,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	226,764	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,316	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,250	20
Total Pumping Plant	0	0	242,797	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,321	23
Total Water Treatment Plant	0	0	6,321	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			73,300	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	803,449		26
Transmission and Distribution Mains (343)	3,383,784	321,555	27
Fire Mains (344)	0		28
Services (345)	456,246	54,072	29
Meters (346)	201,324	57,952	30
Hydrants (348)	319,719	26,576	31
Other Transmission and Distribution Plant (349)	445		32
Total Transmission and Distribution Plant	5,238,267	460,155	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,700		35
Computer Equipment (391.1)	15,113	3,300	36
Transportation Equipment (392)	34,791		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)	15,214		44
Other Tangible Property (399)	0		45
Total General Plant	67,818	3,300	
Total utility plant in service directly assignable	5,781,967	463,455	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,781,967	463,455	

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)			803,449 26
Transmission and Distribution Mains (343)	4,130		3,701,209 27
Fire Mains (344)			0 28
Services (345)			510,318 29
Meters (346)	9,415		249,861 30
Hydrants (348)	200		346,095 31
Other Transmission and Distribution Plant (349)			445 32
Total Transmission and Distribution Plant	13,745	0	5,684,677
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,700 35
Computer Equipment (391.1)	1,500		16,913 36
Transportation Equipment (392)			34,791 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)			15,214 44
Other Tangible Property (399)			0 45
Total General Plant	1,500	0	69,618
Total utility plant in service directly assignable	15,245	0	6,230,177
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,245	0	6,230,177

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			21,032	21,032	1
February			17,978	17,978	2
March			19,139	19,139	3
April			18,455	18,455	4
May			21,419	21,419	5
June			20,902	20,902	6
July			22,156	22,156	7
August			21,026	21,026	8
September			23,434	23,434	9
October			22,063	22,063	10
November			21,359	21,359	11
December			25,307	25,307	12
Total for year	0	0	254,270	254,270	
Less: Measured or estimated water used in main flushing and water treatment during year				6,000	13
Less: Other utility use				15,000	14
Other utility use explanation:					15
SWEEPER, FIRE SAFETY, WATER MAIN BREAKS, ICE RINKS, NEW CONSTRUCTION					
Water pumped into distribution system				233,270	16
Less: Water sold				208,403	17
Losses and unaccounted for				24,867	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				1,022	21
Date of maximum: 9/11/1999					22
Cause of maximum:					23
CUSTOMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				456	24
Date of minimum: 11/3/1999					25
Total KWH used for pumping for the year				271,028	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)	
405 YAHARA STREET	2	412	12	35,333	Yes	1
609 ACKER PARKWAY	3	665	24	69,872	Yes	2
575 YORKTOWN ROAD	4	695	30	124,276	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	YAHARA STREET	ACKER PARKWAY	LIBERTY LAND PARK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS	5
Year Installed	1980	1979	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	850	1,350	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1977	1979	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	125	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	HIGHWAY V		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1968	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	130	150		6
Total capacity in gallons	300,000	600,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
A	D	4.000	4,041	0	746	0	3,295	1	
M	D	6.000	63,991	0	0	0	63,991	2	
P	D	6.000	2,449	416	630	0	2,235	3	
M	D	8.000	52,479	0	0	0	52,479	4	
P	D	8.000	6,614	5,821	0	0	12,435	5	
M	D	10.000	29,138	0	0	0	29,138	6	
P	D	10.000	12,325	3,182	0	0	15,507	7	
M	D	12.000	9,930	0	0	0	9,930	8	
P	D	12.000	17,820	0	0	0	17,820	9	
Total Within Municipality			198,787	9,419	1,376	0	206,830		
Total Utility			198,787	9,419	1,376	0	206,830		

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	16	0	0	0	16		1
M	0.750	1,252	0	0	0	1,252		2
M	1.000	687	118	0	0	805		3
M	1.250	3	0	0	0	3		4
M	1.500	49	4	0	0	53		5
M	2.000	39	1	0	0	40		6
M	4.000	3	1	0	0	4		7
M	6.000	1	0	0	0	1		8
Total Utility		2,050	124	0	0	2,174	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)	
0.750	2,309	269	179	0	2,399	212	1
1.000	72	19	7	0	84	0	2
1.250	4	0	0	0	4	0	3
1.500	13	4	0	0	17	0	4
2.000	16	1	0	0	17	0	5
3.000	3	1	1	0	3	0	6
4.000	1	1	0	0	2	0	7
Total:	2,418	295	187	0	2,526	212	

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)	
0.750	2,271	63	13	12	30	10	2,399	1
1.000	54	20	4	3	3	0	84	2
1.250	0	2	0	0	2	0	4	3
1.500	2	9	0	3	3	0	17	4
2.000	2	6	5	4	0	0	17	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	1	1	0	0	2	7
Total:	2,329	101	23	25	38	10	2,526	

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	337	16	1		352	2
Total Fire Hydrants	337	16	1	0	352	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	380
Number of distribution system valves end of year:	683
Number of distribution valves operated during year:	683

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650-MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES--THE UTILITY SPENT \$254,000 TO REPAINT AND REPAIR ONE OF ITS WATER TOWERS IN 1999

a/c923: increase due to engineering costs associated with refurbishing one of the water towers.

a/c 9234: increase in property insurance due to new offices and garage; cost of insurance claim for well no. 3.

a/c 926: increased staff and benefits for two employees.

Water Mains (Page W-15)

\$47,000 OF WATER MAIN ADDITIONS WERE FINANCED BY THE TIF DISTRICT; THE REMAINING ADDITIONS WERE INSTALLED BY DEVELOPERS.

Water Services (Page W-16)

NEW SERVICES WERE INSTALLED BY DEVELOPERS.
