



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GENOA CITY MUNICIPAL WATER UTILITY

Principal Office: 715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428

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: VILLAGE OF GENOA CITY MUNICIPAL WATER UTILITY

Utility Address: 715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428

When was utility organized? 1/1/1922

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS THERESA VON OGDEN
Title: VILLAGE CLERK/TREASURER

Office Address:

715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428

Telephone: (262) 279 - 6472

Fax Number: (262) 279 - 6618

E-mail Address: gcclerk@genevaonline.com

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

Name: MRS KAREN S HALL
Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pkhall@elknet.net

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

Name: MR LLOYD RUSH
Title: CHAIRMAN

Office Address:

715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53147

Telephone: (262) 279 - 6472

Fax Number: (262) 279 - 6618

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: MR PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WRZESZCZ

Title: UTILITIES SUPERINTENDENT

Office Address:

715 WALWORTH STREET

P.O. BOX 428

GENOA CITY, WI 53128

Telephone: (414) 279 - 6472

Fax Number: (414) 279 - 6618

E-mail Address: gcpw@genevaonline.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR ALAN KOPP

MR JOSEPH MACK

MR LLOYD RUSH, CHAIRMAN

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)	254,893	235,395	1
Operating Expenses:			
Operation and Maintenance Expense (401)	112,808	100,868	2
Depreciation Expense (403)	62,046	59,441	3
Amortization Expense (404)	0	0	4
Taxes (408)	68,855	61,259	5
Total Operating Expenses	243,709	221,568	
Net Operating Income	11,184	13,827	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,184	13,827	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,324	16,493	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	17,324	16,493	
Total Income	28,508	30,320	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	28,508	30,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86,234	71,157	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	34,189		18
Total Interest Charges	52,045	71,157	
Net Income	(23,537)	(40,837)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(112,881)	167,283	19
Balance Transferred from Income (433)	(23,537)	(40,837)	20
Miscellaneous Credits to Surplus (434)	64,503	57,265	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	105,289	296,592	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(177,204)	(112,881)	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	10,113	4
INTEREST ON SPECIAL ASSESSMENTS	7,211	5
Total (Acct. 419):	17,324	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED BY VILLAGE	64,503	9
Total (Acct. 434):	64,503	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	105,289	11
Total (Acct. 436)--Debit:	105,289	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	254,893	0	0	0	254,893	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	254,893	0	0	0	254,893	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,891,137	3,156,635	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	345,777	283,255	2
Net Utility Plant	3,545,360	2,873,380	
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)	107,985	163,029	6
Special Funds (125)	425,936	319,397	7
Total Other Property and Investments	533,921	482,426	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	249,075	28,911	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,355	36,306	11
Other Accounts Receivable (143)	0	6,178	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	294,847	325,385	14
Materials and Supplies (150)	6,166	4,790	15
Prepayments (165)	4,807	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	596,250	401,570	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	8,874	20
Total Deferred Debits	0	8,874	
Total Assets and Other Debits	4,675,531	3,766,250	

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)	752,137	151,736	21
Appropriated Earned Surplus (215)	401,881	296,592	22
Unappropriated Earned Surplus (216)	(177,204)	(112,881)	23
Total Proprietary Capital	976,814	335,447	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,218,715	2,054,507	26
Total Long-Term Debt	2,218,715	2,054,507	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,857	33,577	28
Payables to Municipality (233)	423,776	304,929	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,220	9,459	32
Other Current and Accrued Liabilities (238)	1,335	1,517	33
Total Current and Accrued Liabilities	451,188	349,482	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,028,814	1,026,814	38
Total Liabilities and Other Credits	4,675,531	3,766,250	

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 (100)	3,514,963	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	376,174	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	3,891,137	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	345,777	0	0	0	9
Total Accumulated Provision	345,777	0	0	0	
Net Utility Plant	3,545,360	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	283,255				283,255	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,046				62,046	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	526				526	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,572	0	0	0	62,572	13
Debits during year						14
Book cost of plant retired	50				50	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	50	0	0	0	50	19
Balance End of Year	345,777	0	0	0	345,777	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.21%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	0	0	0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,166	4,790 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	6,166	4,790

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	151,736	1
Changes during year (explain):		
CONTRIBUTIONS BY VILLAGE'S TIF 2 PROJECTS	600,401	2
Balance end of year	<u>752,137</u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1998 Bank Loan Payable	03/20/1998	03/20/2003	4.60%	59,154	1
1996 Water BAN's	07/19/1996	01/01/1998	4.60%	2,159,561	2
Total for Account 224				<u>2,218,715</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	68,855	2
Charged electric department expense	0	3
Charged sewer department expense	540	4
Other (explain):		
NONE		5
Total Accruals and other credits	69,395	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	4,576	7
PSC Remainder Assessment	316	8
Other (explain):		
TAX EQUIVALENT WAIVED BY VILLAGE	64,503	9
Total payments and other debits	69,395	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1996 Water BAN's	6,940	83,402	82,258	8,084	3
1998 Bank Loan	2,519	2,832	3,215	2,136	4
Subtotal	9,459	86,234	85,473	10,220	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,459	86,234	85,473	10,220	

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	1,026,814	0	0	0	0	1,026,814	1
Add credits during year:							
For Services	2,000	0	0	0	0	2,000	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	1,028,814	0	0	0	0	1,028,814	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	107,985	2
Total (Acct. 124):	107,985	
Special Funds (125):		
SPECIAL REDEMPTION FUND	336,933	3
DEPRECIATION RESERVE FUND	36,458	4
ESCROW SAVINGS ACCOUNT	52,545	5
Total (Acct. 125):	425,936	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,355	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	41,355	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON 1999 TAX ROLL	23,098	14
SPECIAL ASSESSMENTS ON 1999 TAX ROLL	10,088	15
PUBLIC FIRE PROTECTION COSTS DUE FROM VILLAGE	79,073	16
JOINT METER COSTS DUE SEWER	3,012	17
UNSETTLED ITEMS WITH VILLAGE FROM 1998 BALANCE	179,576	18
Total (Acct. 145):	294,847	
Prepayments (165):		
PREPAID OFFICE SUPPLIES	4,807	19
Total (Acct. 165):	4,807	

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)
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
SHORT TERM LOAN FROM GENERAL FUND TO PAY INVOICES	10,000	22
RECURRING MONTHLY INVOICES TO BE REIMBURSED	413,776	23
Total (Acct. 233):	423,776	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,209,052	0	0	0	3,209,052	1
Materials and Supplies	5,478	0	0	0	5,478	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	314,516	0	0	0	314,516	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,027,814	0	0	0	1,027,814	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,872,200	0	0	0	1,872,200	
Net Operating Income	11,184	0	0	0	11,184	8
Net Operating Income as a percent of Average Net Rate Base						
	0.60%	N/A	N/A	N/A	0.60%	

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	451,936	1
Appropriated Earned Surplus	349,236	2
Unappropriated Earned Surplus	(145,042)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	656,130	
Net Income		
Net Income	(23,537)	5
 Percent Return on Proprietary Capital	 -3.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Water service provided to new business park in 1999.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 13, 2000

Ms. Karen Hall, CPA
Patrick W. Romenesko, S.C.
1001 Host Drive
Lake Geneva, WI 53147-2501

1999 Analytical Review DWCCA-2200-PJL

Dear Ms. Hall:

Thank you for your response to our letter of April 25, 2000, concerning the analytical review of the 1999 annual report for the Genoa City Municipal Water Utility. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel that item number one needs further clarification before we can complete this analytical review.

In the meters schedule on page W-17, the utility reported fifty ¾ inch meters added as well as one 3 inch meter. Based on the invoices you provided which indicated that ¾ inch meters cost \$109.10 each and the 3" meter cost \$1,680, for a total of approximately \$7,135. However, there is \$10,572 reported for additions during the year for Account 346, Meters in the Water Utility Plant in Service schedule on page W-8. Please explain the difference.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. 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 leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2200.doc

cc: Ms. Theresa Von Ogden, Clerk Treasurer

REPLY RECEIVED BY MAIL 8/29/00.

Upon further review they determined that 22 meters purchased in '99 had not been reported. Average cost is now within guidelines. Revised meter schedule was also included, system updated.
Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 25, 2000

Mrs. Theresa Von Ogden, Village Clerk Treasurer
Village of Genoa City Municipal Water Utility
715 Walworth Street
P.O. Box 428
Genoa City, WI 53128-0428

1999 Analytical Review DWCCA-2200-PJL

Dear Mrs. Von Ogden:

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 that your utility's average cost per meter added during the year is high compared to statewide averages. Please provide a copy of the invoice for the three inch meter as well as for the .75 inch meters reported as added during the year in column (c) of the Meters schedule on page W-17. If the .75 inch meters were all the same price, it is not necessary to send an invoice for each meter if they are on separate invoices.

2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported prior year costs described as unsettled items with village from 1998 balance. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2200.doc

cc: Mr. Lloyd Rush, Chairman

FINANCIAL SECTION FOOTNOTES

REPLY RECEIVED 6/30/00.

#1, invoices provided, but don't account for about \$3,000. Will write for explanation.

#2, noted.

PJL

(SEE COMMISSION/COMMITTEE FOOTNOTES)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	244,418	1
Total Sales of Water	244,418	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	10,475	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,475	
Total Operating Revenues	254,893	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	59,240	5
General Operating Expenses (680-690)	53,568	6
Total Operation and Maintenance Expenses	112,808	
Other Operating Expenses		
Depreciation Expense (403)	62,046	7
Amortization Expense (404)	0	8
Taxes (408)	68,855	9
Total Other Operating Expenses	130,901	
Total Operating Expenses	243,709	
NET OPERATING INCOME	11,184	

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	0	0	0	1
Commercial	2	55	143	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	55	143	
Metered Sales to General Customers (461)				
Residential	608	36,889	130,045	4
Commercial	75	10,994	29,494	5
Industrial	2	986	2,196	6
Total Metered Sales to General Customers (461)	685	48,869	161,735	
Private Fire Protection Service (462)	1		1,084	7
Public Fire Protection Service (463)	1		79,073	8
Other Sales to Public Authorities (464)	9	868	2,383	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	698	49,792	244,418	

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)	79,073	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	79,073	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,946	7
Other (specify):		
WATER SAMPLES TESTING	6,040	8
BACKWASH DISPOSAL	2,489	9
Total Other Water Revenues (474)	10,475	
Amortization of Construction Grants (475):		
NONE	0	10
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	49,401	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,067	3
Chemicals (630)	3,980	4
Supplies and Expenses (640)	1,167	5
Repairs of Water Plant (650)	1,625	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	59,240	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,336	8
Office Supplies and Expenses (681)	5,339	9
Outside Services Employed (682)	7,910	10
Insurance Expense (684)	2,500	11
Employees Pensions and Benefits (686)	28,484	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	999	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	53,568	
 Total Operation and Maintenance Expenses	112,808	

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		64,503	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		540	2
Net property tax equivalent		63,963	
Social Security		4,576	3
PSC Remainder Assessment		316	4
Other (specify): NONE		0	5
Total tax expense		68,855	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201848				3
County tax rate	mills		4.765153				4
Local tax rate	mills		7.545357				5
School tax rate	mills		14.722184				6
Voc. school tax rate	mills		1.560004				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.794546				10
Less: state credit	mills		1.858446				11
Net tax rate	mills		26.936100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.545357				14
Combined School Tax Rate	mills		16.282188				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.827545				17
Total Tax Rate	mills		28.794546				18
Ratio of Local and School Tax to Total	dec.		0.827502				19
Total tax net of state credit	mills		26.936100				20
Net Local and School Tax Rate	mills		22.289677				21
Utility Plant, Jan. 1	\$	2,903,141	2,903,141				22
Materials & Supplies	\$	4,790	4,790				23
Subtotal	\$	2,907,931	2,907,931				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,907,931	2,907,931				26
Assessment Ratio	dec.		0.995162				27
Assessed Value	\$	2,893,862	2,893,862				28
Net Local & School Rate	mills		22.289677				29
Tax Equiv. Computed for Current Year	\$	64,503	64,503				30
Tax Equivalent per 1994 PSC Report	\$	12,444					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	64,503					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	250	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	34,699		8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	2,641	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	37,590	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	1,560	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	44,589	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	46,149	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	29,525	0	22
Water Treatment Equipment (332)	44,301	0	23
Total Water Treatment Plant	73,826	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	250	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	34,699	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	2,641	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	37,590	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	1,560	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	44,589	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	46,149	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	29,525	22
Water Treatment Equipment (332)	0	0	44,301	23
Total Water Treatment Plant	0	0	73,826	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	941,078	0	26
Transmission and Distribution Mains (343)	1,296,212	507,421	27
Fire Mains (344)	0	0	28
Services (345)	258,910	44,622	29
Meters (346)	48,673	10,572	30
Hydrants (348)	189,709	48,372	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,734,582	610,987	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	337	0	35
Computer Equipment (372.1)	3,960	0	36
Transportation Equipment (373)	2,436	0	37
Other General Equipment (379)	4,261	885	38
Other Tangible Property (390)	0	0	39
Total General Plant	10,994	885	
Total utility plant in service directly assignable	2,903,141	611,872	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	2,903,141	611,872	

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)	0	0	941,078 26
Transmission and Distribution Mains (343)	0	0	1,803,633 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	303,532 29
Meters (346)	50	0	59,195 30
Hydrants (348)	0	0	238,081 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	50	0	3,345,519
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	337 35
Computer Equipment (372.1)	0	0	3,960 36
Transportation Equipment (373)	0	0	2,436 37
Other General Equipment (379)	0	0	5,146 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	11,879
Total utility plant in service directly assignable	50	0	3,514,963
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	50	0	3,514,963

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	0	0	5,869	5,869	1
February	0	0	5,451	5,451	2
March	0	0	6,078	6,078	3
April	0	0	6,153	6,153	4
May	0	0	7,046	7,046	5
June	0	0	7,408	7,408	6
July	0	0	8,554	8,554	7
August	0	0	7,295	7,295	8
September	0	0	8,048	8,048	9
October	0	0	7,925	7,925	10
November	0	0	7,046	7,046	11
December	0	0	7,478	7,478	12
Total for year	0	0	84,351	84,351	
Less: Measured or estimated water used in main flushing and water treatment during year				21,030	13
Less: Other utility use				2,120	14
Other utility use explanation:					15
Backwash iron filter					
Water pumped into distribution system				61,201	16
Less: Water sold				49,792	17
Losses and unaccounted for				11,409	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
New watermain flushing					
Maximum gallons pumped by all methods in any one day during reporting year				466	21
Date of maximum: 10/14/1999					22
Cause of maximum:					23
New watermain flushing					
Minimum gallons pumped by all methods in any one day during reporting year				127	24
Date of minimum: 7/23/1999					25
Total KWH used for pumping for the year				465,600	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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)	
521 FIRST STREET	BH182	1,085	16	432,000	Yes	1
521 FIRST STREET	BH183	85	16	432,000	Yes	2

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	B1	B2	B3	1
Location	521 FIRST STREET	521 FIRST STREET	521 FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	ALLIS CHALMERS	CRANE DEMING	5
Year Installed	1997	1967	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	300	300	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1997	1975	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2		14
Location	521 FIRST STREET	521 FIRST STREET		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	GRUNDFUS	GRUNDFUS		18
Year Installed	1985	1980		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	300	300		21
Pump Motor or Standby Engine Mfr	GRUNDFUS	GRUNDFUS		22
Year Installed	1985	1980		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	85	25		25
				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	RESERVOIR #1	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1927	1927	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	12	135	166	6
Total capacity in gallons	110,000	50,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	432.0000			12
Is a corrosion control chemical used (yes, no)?	Y			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)		
M	D	4.000	12,115	0	0	0	12,115	1	
M	D	6.000	11,879	0	0	0	11,879	2	
P	D	6.000	896	0	0	0	896	3	
M	D	8.000	3,048	0	0	0	3,048	4	
P	D	8.000	15,254	50	0	0	15,304	5	
P	T	12.000	11,121	3,557	0	0	14,678	6	
P	T	16.000	483	3,698	0	0	4,181	7	
Total Within Municipality			54,796	7,305	0	0	62,101		
Total Utility			54,796	7,305	0	0	62,101		

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	264	0	0	0	264	0	1
M	0.750	150	0	0	0	150	0	2
M	1.000	241	6	0	0	247	0	3
M	1.500	4	0	0	0	4	0	4
M	2.000	3	0	0	0	3	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	1	0	0	0	1	0	7
M	8.000		1	0	0	1	0	8
Total Utility		664	7	0	0	671	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	554	0	2	0	552	28	1
0.750	139	72	0	0	211	0	2
1.000	22	0	0	0	22	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	0	0	3	0	5
3.000	0	1	0	0	1	0	6
Total:	722	73	2	0	793	28	

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	473	48	1	0	0	30	552	1
0.750	152	5	0	7	1	46	211	2
1.000	0	16	1	3		2	22	3
1.500	0	4	0	0	0	0	4	4
2.000	0	2	0	0	1	0	3	5
3.000	0	0	0	0	0	1	1	6
Total:	625	75	2	10	2	79	793	

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	5	0	0	0	5	1
Within Municipality	120	20	0	0	140	2
Total Fire Hydrants	125	20	0	0	145	
Flushing Hydrants						
	7	0	0	0	7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	126
Number of distribution system valves end of year:	53
Number of distribution valves operated during year:	48

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) Yearly salary increases from 1998 to 1999.

Outside Services (682) More water testing required during 1999.

Employees Pensions and Benefits (686) Directly related to increase in yearly salaries. Also an increase in health insurance premiums in 1999.

Water Mains (Page W-15)

Water mains were financed through borrowing and/or developer contributions.

Water Services (Page W-16)

New services are charged per PSC rates and/or financed by borrowing or contributed by developers.

Meters (Page W-17)

Metter schedule revised on 10/4/00 per letter received 8/29/00. An additional 22 3/4" meters reported as added & in stock.

PJL
