



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

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Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

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For the Year Ended: DECEMBER 31, 1999

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**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:** CITY OF WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR TERRANCE H. KIEKHAEFER

**Title:** MANAGER

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (414) 335 - 5040

**Fax Number:** (414) 335 - 5032

**E-mail Address:** wbwu@ci.west-bend.wi.us

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

**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:**

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** therlitzka@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?** NO

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP

**Title:**

**Office Address:**

4600 AMERICAN PARKWAY  
P.O. BOX 7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** therlitzka@virchowkrause.com

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** MR TERRANCE H KIEKHAEFER

**Title:** MANAGER

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (414) 335 - 5040

**Fax Number:** (414) 335 - 5032

**E-mail Address:** wbu@ci.west-bend.wi.us

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**Name of utility commission/committee:** N/A - City Council is governing body

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

JOSEPH GATES, COUNCIL PRESIDENT

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**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:** [REDACTED]

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,852,406	2,719,954	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,388,875	1,392,403	2
Depreciation Expense (403)	470,447	443,050	3
Amortization Expense (404-407)	20,028	20,028	4
Taxes (408)	394,915	389,226	5
<b>Total Operating Expenses</b>	<b>2,274,265</b>	<b>2,244,707</b>	
<b>Net Operating Income</b>	<b>578,141</b>	<b>475,247</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>578,141</b>	<b>475,247</b>	
<b>OTHER INCOME</b>			
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)	64,482	78,240	10
Miscellaneous Nonoperating Income (421)	300	7,323	11
<b>Total Other Income</b>	<b>64,782</b>	<b>85,563</b>	
<b>Total Income</b>	<b>642,923</b>	<b>560,810</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>642,923</b>	<b>560,810</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	86,880	51,038	14
Amortization of Debt Discount and Expense (428)	14,628	12,134	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	162,378	185,395	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>263,886</b>	<b>248,567</b>	
<b>Net Income</b>	<b>379,037</b>	<b>312,243</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,266,436	3,954,193	20
Balance Transferred from Income (433)	379,037	312,243	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	74,181	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,571,292</b>	<b>4,266,436</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	64,482	5
<b>Total (Acct. 419):</b>	<b>64,482</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISCELLANEOUS NON-OPERATING REVENUE	300	6
<b>Total (Acct. 421):</b>	<b>300</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
FORGIVENESS OF PUBLIC FIRE PROTECTION	74,181	10
<b>Total (Acct. 435)--Debit:</b>	<b>74,181</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,852,406	0	0	0	2,852,406	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,852,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,852,406</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	650,133		650,133	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	103,081		103,081	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>753,214</b>	<b>0</b>	<b>753,214</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	23,614,600	21,706,612	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,219,960	4,111,112	2
<b>Net Utility Plant</b>	<b>19,394,640</b>	<b>17,595,500</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>19,394,640</b>	<b>17,595,500</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,795,000	0	7
Other Investments (124)	523,010	252,717	8
Special Funds (125-128)	360,273	210,090	9
<b>Total Other Property and Investments</b>	<b>2,678,283</b>	<b>462,807</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(9,926)	6,188	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	372,106	1,237,802	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	650,710	590,921	15
Other Accounts Receivable (143)	7,948	8,139	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	145,459	214,553	18
Materials and Supplies (151-163)	47,311	42,307	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		3,729	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,213,608</b>	<b>2,103,639</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	77,404	75,016	24
Other Deferred Debits (182-186)	9,635	21,516	25
<b>Total Deferred Debits</b>	<b>87,039</b>	<b>96,532</b>	
<b>Total Assets and Other Debits</b>	<b>23,373,570</b>	<b>20,258,478</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,008,682	1,986,918	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,571,292	4,266,436	28
<b>Total Proprietary Capital</b>	<b>6,579,974</b>	<b>6,253,354</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,790,000	1,400,000	29
Advances from Municipality (223)	2,986,027	3,273,242	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>6,776,027</b>	<b>4,673,242</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	73,342	200,645	33
Payables to Municipality (233)	233,709	114,884	34
Customer Deposits (235)			35
Taxes Accrued (236)	357,017	346,489	36
Interest Accrued (237)	84,477	89,082	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	183,993	187,543	41
<b>Total Current and Accrued Liabilities</b>	<b>932,538</b>	<b>938,643</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,085,031	8,393,239	49
<b>Total Liabilities and Other Credits</b>	<b>23,373,570</b>	<b>20,258,478</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	23,094,380	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)	5,516				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	514,704				7
<b>Total Utility Plant</b>	<b>23,614,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,219,960	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>4,219,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>19,394,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	4,110,712				<b>4,110,712</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	470,447				<b>470,447</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	24,000				<b>24,000</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,250				<b>2,250</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>496,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,697</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	358,616				<b>358,616</b>	<b>15</b>
Cost of removal	28,833				<b>28,833</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>387,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>387,449</b>	<b>19</b>
<b>Balance End of Year</b>	<b>4,219,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,219,960</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	47,311	42,307	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>47,311</b>	<b>42,307</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 DEBT ISSUE	3,790	428	23,696	1
1994 DEBT ISSUE	1,320	428	4,095	2
1997 DEBT ISSUE	1,130	428	5,403	3
1998 DEBT ISSUE	6,100	428	28,434	4
1999 DEBT ISSUE	1,240	428	15,776	5
<b>Total</b>			<b>77,404</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,986,918	1
<b>Changes during year (explain):</b>		
TIF DISTRICT ADDITIONS	21,764	2
<b>Balance end of year</b>	<u><u>2,008,682</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.60%	1,300,000	<b>1</b>
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.35%	2,490,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,790,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 3,790,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1994 G. O. refunding	07/01/1994	07/01/2006	4.00%	392,344	<b>1</b>
1994 G.O. notes	07/01/1994	07/01/2000	3.00%	3,261	<b>2</b>
1994 State Trust Fund	03/15/1994	03/15/1999	4.00%	0	<b>3</b>
1997 Promissory note	04/01/1997	04/01/2007	5.00%	916,402	<b>4</b>
1998 G.O. debt	03/01/1998	09/01/2004	4.27%	88,966	<b>5</b>
Advance from sewer utility	12/31/1989	12/31/1999	8.00%	121,601	<b>6</b>
1992 G. O. debt	02/01/1992	02/01/2009	6.00%	1,463,453	<b>7</b>
<b>Total for Account 223</b>				<b><u>2,986,027</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	346,489	1
<b>Accruals:</b>		
Charged water department expense	394,915	2
Charged electric department expense		3
Charged sewer department expense	8,796	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>403,711</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	346,489	6
Social Security taxes	43,123	7
PSC Remainder Assessment	3,571	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>393,183</b>	
<b>Balance end of year</b>	<b>357,017</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 Revenue Bonds	20,415	57,996	59,296	19,115	1
1999 REVENUE BONDS	0	28,884	18,381	10,503	2
<b>Subtotal</b>	<b>20,415</b>	<b>86,880</b>	<b>77,677</b>	<b>29,618</b>	
<b>Advances from Municipality (223)</b>					
Advance from sewer	3,707	6,903	8,145	2,465	3
1992 G.O. Advance	41,233	86,332	96,331	31,234	4
1994 G.O. refunding	9,272	18,143	19,042	8,373	5
1994 G. O. Notes	249	313	498	64	6
State Trust Fund 1994	315	81	396	0	7
1997 Promissory Note	12,300	46,681	47,481	11,500	8
1998 GO Notes	1,591	3,925	4,293	1,223	9
<b>Subtotal</b>	<b>68,667</b>	<b>162,378</b>	<b>176,186</b>	<b>54,859</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>89,082</b>	<b>249,258</b>	<b>253,863</b>	<b>84,477</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,393,239	0	0	0	0	<b>8,393,239</b>	1
<b>Add credits during year:</b>							
For Services	107,842					<b>107,842</b>	2
For Mains	258,173					<b>258,173</b>	3
<b>Other (specify):</b>							
HYDRANTS	37,307					<b>37,307</b>	4
SPECIAL ASSESSMENTS	288,470					<b>288,470</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>9,085,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,085,031</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF	1,795,000	1
<b>Total (Acct. 123):</b>	<b>1,795,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	523,010	2
<b>Total (Acct. 124):</b>	<b>523,010</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	30,000	4
<b>Total (Acct. 126):</b>	<b>30,000</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION ACCOUNT	125,330	5
RESERVE ACCOUNT	204,943	6
<b>Total (Acct. 128):</b>	<b>330,273</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	650,710	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>650,710</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS	7,948	16
<b>Total (Acct. 143):</b>	<b>7,948</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPAL	123,928	17
RECEIVABLE FROM CAPITAL PROJECTS FUND	11,470	18
RECEIVABLE FROM SEWER UTILITY	10,061	19
<b>Total (Acct. 145):</b>	<b>145,459</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	9,635	22
<b>Total (Acct. 183):</b>	<b>9,635</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPAL	111,980	26
PAYABLE TO SEWER UTILITY	60,845	27
PAYABLE TO DEBT SERVICE	52,498	28
PAYABLE TO CAPITAL PROJECTS FUND	6,295	29
PAYABEL TO TIF	2,091	30
<b>Total (Acct. 233):</b>	<b>233,709</b>	
<b>Other Deferred Credits (253):</b>		
NONE		31
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	22,298,965	0	0	0	22,298,965	1
Materials and Supplies	44,809	0	0	0	44,809	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	4,165,336	0	0	0	4,165,336	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,739,135	0	0	0	8,739,135	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>9,439,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,439,303</b>	
Net Operating Income	578,141	0	0	0	578,141	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.12%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,997,800	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,418,864	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>6,416,664</b>	
<b>Net Income</b>		
Net Income	379,037	5
<b>Percent Return on Proprietary Capital</b>	<b>5.91%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

The utility borrowed \$2,490,000 on 3/1/99.

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**6. Formal proceedings with the Public Service Commission.**

New utility rates were placed into effect 9/15/99 as authorized by the commission.

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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

December 28, 2000

Mr. Terrance H. Kiekhaefer, Manager  
City of West Bend Water Utility  
1115 South Main Street  
West Bend, WI 53095-4658

1999 Analytical Review DWCCA-6380-ELE

Dear Mr. Kiekhaefer:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. We noted \$123,928 reported in Account 145, Receivables from Municipality, Page F-19, described as "Receivable from municipal." We also noted \$111,980 reported in Account 233, Payables to Municipality, Page F-19, described as "Payable to Municipal." In the future, please provide a brief description of receivables and payables greater than \$10,000 in aggregate using other than the account titles (or variations of the account titles).

2. We noted an end of year balance in Account 332, Water Treatment Equipment, Page W-8, of \$811,357. In the future, please complete the water treatment section of the Reservoirs, Standpipes and Water Treatment Statistics schedule, Page W-16.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6380.doc

cc: Mr. Joseph Gates, Council President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,764,535	1
<b>Total Sales of Water</b>	<b>2,764,535</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	19,325	2
Miscellaneous Service Revenues (471)	546	3
Rents from Water Property (472)	30,745	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37,255	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>87,871</b>	
<b>Total Operating Revenues</b>	<b>2,852,406</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	20,556	8
Pumping Expenses (620-633)	225,958	9
Water Treatment Expenses (640-652)	54,423	10
Transmission and Distribution Expenses (660-678)	427,962	11
Customer Accounts Expenses (901-905)	60,516	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	599,460	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,388,875</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	470,447	15
Amortization Expense (404-407)	20,028	16
Taxes (408)	394,915	17
<b>Total Other Operating Expenses</b>	<b>885,390</b>	
<b>Total Operating Expenses</b>	<b>2,274,265</b>	
<b>NET OPERATING INCOME</b>	<b>578,141</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	8,786	554,725	1,426,682	4
Commercial	709	244,421	469,912	5
Industrial	77	138,799	188,307	6
<b>Total Metered Sales to General Customers (461)</b>	<b>9,572</b>	<b>937,945</b>	<b>2,084,901</b>	
Private Fire Protection Service (462)	221		59,385	7
Public Fire Protection Service (463)	1		538,830	8
Other Sales to Public Authorities (464)	60	45,114	81,419	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>9,854</b>	<b>983,059</b>	<b>2,764,535</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	538,830	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>538,830</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	19,325	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>19,325</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE REVENUES	546	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>546</b>	
<b>Rents from Water Property (472):</b>		
RENTS	30,745	8
<b>Total Rents from Water Property (472)</b>	<b>30,745</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	30,127	10
<b>Other (specify):</b> MISCELLANEOUS REVENUES	7,128	11
<b>Total Other Water Revenues (474)</b>	<b>37,255</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	139	6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	20,417	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>20,556</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	3,406	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	111,841	17
Pumping Labor and Expenses (624)	18,535	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	23,487	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	4,140	22
Maintenance of Structures and Improvements (631)	9,685	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	54,864	25
<b>Total Pumping Expenses</b>	<b>225,958</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	1,161	26
Chemicals (641)	21,720	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	12,050	<b>28</b>
Miscellaneous Expenses (643)	1,398	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	347	<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	17,747	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>54,423</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	55	<b>34</b>
Storage Facilities Expenses (661)	9,062	<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)	12,579	<b>37</b>
Customer Installations Expenses (664)	1,476	<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	13,306	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	25,361	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	207,108	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	108,574	<b>46</b>
Maintenance of Meters (676)	12,219	<b>47</b>
Maintenance of Hydrants (677)	38,222	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>427,962</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	676	<b>50</b>
Meter Reading Labor (902)	13,525	<b>51</b>
Customer Records and Collection Expenses (903)	46,315	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>60,516</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	179,928	56
Office Supplies and Expenses (921)	38,688	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,632	59
Property Insurance (924)	3,752	60
Injuries and Damages (925)	31,212	61
Employee Pensions and Benefits (926)	170,645	62
Regulatory Commission Expenses (928)	34,388	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	29,946	65
Rents (931)	52,498	66
Maintenance of General Plant (932)	43,771	67
<b>Total Administrative and General Expenses</b>	<b>599,460</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,388,875</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		357,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,796	2
<b>Net property tax equivalent</b>		<b>348,221</b>	
Social Security		43,123	3
PSC Remainder Assessment		3,571	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>394,915</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.212511				3
County tax rate	mills		4.171254				4
Local tax rate	mills		9.185253				5
School tax rate	mills		8.249133				6
Voc. school tax rate	mills		1.522276				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.340427</b>				<b>10</b>
Less: state credit	mills		1.469332				11
<b>Net tax rate</b>	mills		<b>21.871095</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.185253</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.771409</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.956662</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.340427</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812181</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.871095</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.763298</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>21,706,612</b>	21,706,612				22
Materials & Supplies	\$	<b>42,307</b>	42,307				23
<b>Subtotal</b>	\$	<b>21,748,919</b>	<b>21,748,919</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				25
<b>Taxable Assets</b>	\$	<b>21,356,444</b>	<b>21,356,444</b>				<b>26</b>
Assessment Ratio	dec.		0.941100				27
<b>Assessed Value</b>	\$	<b>20,098,549</b>	<b>20,098,549</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.763298</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>357,017</b>	<b>357,017</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>357,017</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	103,417		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)	341,616		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>445,033</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	423,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	627,934	17,801	17
Diesel Pumping Equipment (326)	398,256		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,449,401</b>	<b>17,801</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	532,554	231,049	22
Water Treatment Equipment (332)	523,983	343,106	23
<b>Total Water Treatment Plant</b>	<b>1,132,639</b>	<b>574,155</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	61,441		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			103,417	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)			341,616	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>445,033</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	44,113		379,098	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	47,090		598,645	17
Diesel Pumping Equipment (326)			398,256	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>91,203</b>	<b>0</b>	<b>1,375,999</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)	24,873		738,730	22
Water Treatment Equipment (332)	55,732		811,357	23
<b>Total Water Treatment Plant</b>	<b>80,605</b>	<b>0</b>	<b>1,626,189</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	925		60,516	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,283,419		26
Transmission and Distribution Mains (343)	10,171,196	789,403	27
Fire Mains (344)	0		28
Services (345)	1,734,459	228,461	29
Meters (346)	969,401	108,838	30
Hydrants (348)	1,295,364	158,491	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>16,515,280</b>	<b>1,285,193</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	619,748	28,979	34
Office Furniture and Equipment (391)	40,934	2,584	35
Computer Equipment (391.1)	56,757		36
Transportation Equipment (392)	444,297	38,832	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	128,458	1,903	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	182,093		41
Communication Equipment (397)	39,513	923	42
SCADA Equipment (397.1)	404,904		43
Miscellaneous Equipment (398)	20,598		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,961,198</b>	<b>73,221</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,503,551</b>	<b>1,950,370</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>21,503,551</b>	<b>1,950,370</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			2,283,419 26
Transmission and Distribution Mains (343)	7,240		10,953,359 27
Fire Mains (344)			0 28
Services (345)	173		1,962,747 29
Meters (346)	52,559		1,025,680 30
Hydrants (348)	6,335		1,447,520 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>67,232</b>	<b>0</b>	<b>17,733,241</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)			648,727 34
Office Furniture and Equipment (391)	7,151		36,367 35
Computer Equipment (391.1)			56,757 36
Transportation Equipment (392)	84,851		398,278 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	5,602		124,759 39
Laboratory Equipment (395)			2,946 40
Power Operated Equipment (396)	17,836		164,257 41
Communication Equipment (397)	5,061		35,375 42
SCADA Equipment (397.1)			404,904 43
Miscellaneous Equipment (398)			20,598 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>120,501</b>	<b>0</b>	<b>1,913,918</b>
<b>Total utility plant in service directly assignable</b>	<b>359,541</b>	<b>0</b>	<b>23,094,380</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>359,541</b>	<b>0</b>	<b>23,094,380</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	234,878	2.65%	9,053	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>234,878</b>		<b>9,053</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	224,006	2.43%	9,748	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	245,785	3.93%	24,102	12
Diesel Pumping Equipment (326)	65,651	4.29%	17,085	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>535,442</b>		<b>50,935</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	104,684	2.50%	15,891	16
Water Treatment Equipment (332)	162,584	5.10%	34,051	17
<b>Total Water Treatment Plant</b>	<b>267,268</b>		<b>49,942</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	564,527	2.10%	47,952	19
Transmission and Distribution Mains (343)	917,188	0.93%	98,229	20
Fire Mains (344)	0			21
Services (345)	378,436	2.09%	38,636	22
Meters (346)	138,108	5.00%	49,877	23
Hydrants (348)	170,109	1.59%	21,806	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,168,368</b>		<b>256,500</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					243,931	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,931</b>	
321	44,113	17,801			171,840	8
322					0	9
323					0	10
324					0	11
325	47,090				222,797	12
326					82,736	13
327					0	14
328					0	15
	<b>91,203</b>	<b>17,801</b>	<b>0</b>	<b>0</b>	<b>477,373</b>	
331	24,873				95,702	16
332	55,732		2,250		143,153	17
	<b>80,605</b>	<b>0</b>	<b>2,250</b>	<b>0</b>	<b>238,855</b>	
341					0	18
342					612,479	19
343	7,240	11,032			997,145	20
344					0	21
345	173				416,899	22
346	52,559				135,426	23
348	6,335				185,580	24
349					0	25
	<b>66,307</b>	<b>11,032</b>	<b>0</b>	<b>0</b>	<b>2,347,529</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	141,328	2.27%	14,397	<b>26</b>
Office Furniture and Equipment (391)	28,611	5.88%	2,273	<b>27</b>
Computer Equipment (391.1)	18,007	5.88%	14,189	<b>28</b>
Transportation Equipment (392)	384,768	10.56%	44,488	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	71,424	5.88%	7,445	<b>31</b>
Laboratory Equipment (395)	1,886	5.88%	173	<b>32</b>
Power Operated Equipment (396)	114,600	6.07%	10,512	<b>33</b>
Communication Equipment (397)	42,705	8.33%		<b>34</b>
SCADA Equipment (397.1)	94,463	8.33%	33,729	<b>35</b>
Miscellaneous Equipment (398)	6,964	5.88%	1,211	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>904,756</b>		<b>128,417</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,110,712</b>		<b>494,847</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>4,110,712</b>		 <b>494,847</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					155,725	26
391	7,151				23,733	27
391.1					32,196	28
392	84,851				344,405	29
393					0	30
394	5,602				73,267	31
395					2,059	32
396	17,836				107,276	33
397	5,061			(400)	37,244	34
397.1					128,192	35
398					8,175	36
399					0	37
	<b>120,501</b>	<b>0</b>	<b>0</b>	<b>(400)</b>	<b>912,272</b>	
	<b>358,616</b>	<b>28,833</b>	<b>2,250</b>	<b>(400)</b>	<b>4,219,960</b>	
					<b>0</b>	<b>38</b>
	<b>358,616</b>	<b>28,833</b>	<b>2,250</b>	<b>(400)</b>	<b>4,219,960</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			84,900	<b>84,900</b>	1
February			75,086	<b>75,086</b>	2
March			83,998	<b>83,998</b>	3
April			82,465	<b>82,465</b>	4
May			91,408	<b>91,408</b>	5
June			96,540	<b>96,540</b>	6
July			102,308	<b>102,308</b>	7
August			99,673	<b>99,673</b>	8
September			103,893	<b>103,893</b>	9
October			89,449	<b>89,449</b>	10
November			85,110	<b>85,110</b>	11
December			83,165	<b>83,165</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,077,995</b>	<b>1,077,995</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>1,077,995</b>	16
Less: Water sold				983,059	17
Losses and unaccounted for				<b>94,936</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>9%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,332	21
Date of maximum: 7/30/1999					22
Cause of maximum: seasonal					23
Minimum gallons pumped by all methods in any one day during reporting year				2,099	24
Date of minimum: 4/5/1999					25
Total KWH used for pumping for the year				1,185,620	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	<b>1</b>
700 N. KUESTER LANE	11	80	30	700,000	Yes	<b>2</b>
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	<b>3</b>
2000 W. DECORAH	13	102	30	1,500,000	Yes	<b>4</b>
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	<b>5</b>
1115 EVERGREEN STREET	5	398	21	375,000	Yes	<b>6</b>
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	<b>7</b>
1404 OAK STREET	8	93	30	1,200,000	Yes	<b>8</b>
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	<b>9</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	1996	1991	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	WESTINGHOUSE	22 23
Year Installed	1978	1991	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1992	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESTINGHOUSE	10
Year Installed	1966	1966	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	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
Year Installed			23
Type			24
Horsepower			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	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1959	1978	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	10	234	6	<b>6</b>
Total capacity in gallons	197,000	1,000,000	298,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>10</b>
Filters, type (gravity, pressure, other, none)				<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>12</b>
Is a corrosion control chemical used (yes, no)?				<b>13</b>
Is water fluoridated (yes, no)?				<b>14</b>

## 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	AIRSTRIPPER	BARTON	HOSPITAL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons	120,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## 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	NORTHWEST	UNIVERSITY		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		<b>4</b>
				<b>5</b>
Year constructed	1997	1978		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	315	154		<b>10</b>
				<b>11</b>
Total capacity in gallons	400,000	2,000,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?				<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?				<b>24</b>
				<b>25</b>

### 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	13,100	0	0	0	<b>13,100</b>	<b>1</b>	
M	D	6.000	313,699	45	2,430	0	<b>311,314</b>	<b>2</b>	
M	D	8.000	139,447	10,462	1,630	0	<b>148,279</b>	<b>3</b>	
M	D	10.000	65,461	0	0	0	<b>65,461</b>	<b>4</b>	
M	T	10.000	6,630	0	0	0	<b>6,630</b>	<b>5</b>	
M	D	12.000	91,948	3,202	106	0	<b>95,044</b>	<b>6</b>	
M	T	12.000	17,144	0	0	0	<b>17,144</b>	<b>7</b>	
M	T	14.000	81	0	0	0	<b>81</b>	<b>8</b>	
M	T	16.000	3,817	0	0	0	<b>3,817</b>	<b>9</b>	
M	T	18.000	694	0	0	0	<b>694</b>	<b>10</b>	
<b>Total Within Municipality</b>			<b>652,021</b>	<b>13,709</b>	<b>4,166</b>	<b>0</b>	<b>661,564</b>		
M	D	8.000	3,973	0	0	0	<b>3,973</b>	<b>11</b>	
M	D	12.000	5,162	0	0	0	<b>5,162</b>	<b>12</b>	
<b>Total Outside of Municipality</b>			<b>9,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,135</b>		
<b>Total Utility</b>			<b>661,156</b>	<b>13,709</b>	<b>4,166</b>	<b>0</b>	<b>670,699</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,558	0	2	0	3,556		1
L	0.750	970	0	8	0	962		2
M	1.000	2,101	8	2	0	2,107		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	591	147	0	0	738		6
M	1.500	101	11	3	0	109		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	157	6	3	0	160		10
M	3.000	4	0	0	0	4		11
M	4.000	94	4	3	0	95		12
M	6.000	84	3	2	0	85		13
M	8.000	28	0	0	0	28		14
M	10.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>7,714</b>	<b>179</b>	<b>23</b>	<b>0</b>	<b>7,870</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,711	1,039	791	(1)	<b>8,958</b>	797	<b>1</b>
0.750	489	43	40	2	<b>494</b>	39	<b>2</b>
1.000	220	24	12	6	<b>238</b>	13	<b>3</b>
1.250	2	0	0	0	<b>2</b>	0	<b>4</b>
1.500	142	4	0	(1)	<b>145</b>	30	<b>5</b>
2.000	112	0	2	0	<b>110</b>	26	<b>6</b>
3.000	28	1	0	0	<b>29</b>	10	<b>7</b>
4.000	18	1	0	0	<b>19</b>	6	<b>8</b>
6.000	5	0	0	0	<b>5</b>	3	<b>9</b>
<b>Total:</b>	<b>9,727</b>	<b>1,112</b>	<b>845</b>	<b>6</b>	<b>10,000</b>	<b>924</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,373	332	38	17	0	198	<b>8,958</b>	<b>1</b>
0.750	400	71	8	1	0	14	<b>494</b>	<b>2</b>
1.000	87	116	12	6	0	17	<b>238</b>	<b>3</b>
1.250	1	1	0	0	0	0	<b>2</b>	<b>4</b>
1.500	9	105	7	9	0	15	<b>145</b>	<b>5</b>
2.000	5	67	8	18	0	12	<b>110</b>	<b>6</b>
3.000	0	19	1	3	1	5	<b>29</b>	<b>7</b>
4.000	0	8	3	6	0	2	<b>19</b>	<b>8</b>
6.000	0	1	1	1	0	2	<b>5</b>	<b>9</b>
<b>Total:</b>	<b>8,875</b>	<b>720</b>	<b>78</b>	<b>61</b>	<b>1</b>	<b>265</b>	<b>10,000</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	19				19	<b>1</b>
Within Municipality	1,103	53	19		1,137	<b>2</b>
<b>Total Fire Hydrants</b>	<b>1,122</b>	<b>53</b>	<b>19</b>	<b>0</b>	<b>1,156</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 652  
 Number of distribution system valves end of year: 2,183  
 Number of distribution valves operated during year: 700

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## WATER OPERATING SECTION FOOTNOTES

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

The \$231,049 represents the costs to install the building associated with a VOC removal project. The \$343,106 represents the cost to install VOC removal equipment.

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

The adjustment for communication equipment is a result of over depreciating the item in the previous year.

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### Water Mains (Page W-17)

Additions were paid for by developers, the municipality and the utility.

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### Water Services (Page W-18)

Additions were paid for by developers, the municipality and the utility.

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### Meters (Page W-19)

Adjustments were made to reflect actual end of year balances.

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### Hydrants and Distribution System Valves (Page W-20)

Due to staff constraints, the required amount of testing for the distribution system valves was not completed in 1999. The utility anticipates returning to its standard schedule of operating each valve at least once every two years in 2000.

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