



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY BUSINESS MANAGER

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585

Fax Number: (414) 728 - 4566

E-mail Address:

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

Name: MS JODI L DOBSON

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE AND COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 12/31/1999

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

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY BUSINESS MANAGER

Office Address:
123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (414) 728 - 5585

Fax Number: (414) 728 - 4566

E-mail Address:

Name: JIM PIESTER

Title: UTILITY DIRECTOR

Office Address:
123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (414) 728 - 3545

Fax Number: (414) 728 - 4566

E-mail Address:

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- STEVE BUHLER, COUNCIL REPRESENTATIVE
 - RONALD HENRIOTT, MAYOR
 - WAYNE HILBELINK, COMMISSION VICE PRESIDENT
 - LAVERNE OBRIEN, MEMBER AT LARGE
 - WILBUR SCOTT, COMMISSION PRESIDENT
-

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,249,185	1,215,203	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	525,736	466,746	2
Depreciation Expense (403)	197,413	192,747	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	210,200	186,637	5
Total Operating Expenses	933,349	846,130	
Net Operating Income	315,836	369,073	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	315,836	369,073	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	164	266	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	275,327	270,642	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	275,491	270,908	
Total Income	591,327	639,981	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	591,327	639,981	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	210,707	214,989	14
Amortization of Debt Discount and Expense (428)	32,119	18,026	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	17,723	17,808	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	260,549	250,823	
Net Income	330,778	389,158	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,696,886	2,537,438	20
Balance Transferred from Income (433)	330,778	389,158	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	229,710	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,027,664	2,696,886	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME - INVESTMENTS	151,125	5
INCOME ON TIF ADVANCE	124,202	6
Total (Acct. 419):	275,327	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	164				164	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	164	0	0	0	164	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,249,185	0	0	0	1,249,185	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,249,185	0	0	0	1,249,185	

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	237,181		237,181	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	12,099		12,099	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	1,568		1,568	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	203		203	19
Total Payroll	251,051	0	251,051	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,012,961	10,670,696	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,768,716	1,605,909	2
Net Utility Plant	9,244,245	9,064,787	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	659,728	949,010	7
Total Other Property and Investments	659,728	949,010	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	213,225	52,073	8
Temporary Cash Investments (132)	2,223,744	1,634,260	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,461	17,205	11
Other Accounts Receivable (143)	1,374	38,930	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,198,532	2,391,262	14
Materials and Supplies (150)	19,603	21,902	15
Prepayments (165)	5,381	6,104	16
Other Current and Accrued Assets (170)	9,509	28,787	17
Total Current and Accrued Assets	4,692,829	4,190,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	289,009	321,129	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	289,009	321,129	
Total Assets and Other Debits	14,885,811	14,525,449	

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)	4,014,014	4,009,369	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,027,664	2,696,886	23
Total Proprietary Capital	7,041,678	6,706,255	
LONG-TERM DEBT			
Bonds (221)	4,215,000	4,400,000	24
Advances from Municipality (223)	377,400	349,160	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,592,400	4,749,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,655	23,577	28
Payables to Municipality (233)	129	749	29
Customer Deposits (235)			30
Taxes Accrued (236)	190,740	168,734	31
Interest Accrued (237)	20,368	18,532	32
Other Current and Accrued Liabilities (238)	22,805	25,925	33
Total Current and Accrued Liabilities	246,697	237,517	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	110,198	98,214	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	110,198	98,214	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,894,838	2,734,303	41
Total Liabilities and Other Credits	14,885,811	14,525,449	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,005,130	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	7,831				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,012,961	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,768,716	0	0	0	10
Total Accumulated Provision	1,768,716	0	0	0	
Net Utility Plant	9,244,245	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	1,605,909				1,605,909	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	197,413				197,413	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,225				4,225	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	18,000				18,000	9
Salvage	888				888	10
Other credits (specify):						11
					0	12
Total credits	220,526	0	0	0	220,526	13
Debits during year						14
Book cost of plant retired	51,964				51,964	15
Cost of removal	5,755				5,755	16
Other debits (specify):						17
					0	18
Total debits	57,719	0	0	0	57,719	19
Balance End of Year	1,768,716	0	0	0	1,768,716	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	19,603	21,902 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	19,603	21,902

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)				
1991 ISSUE EXPENSE	271	271	0	1
1994 GO DEBT	3,427	792	2,635	2
1996 MRB	55,874	3288	52,586	3
1998 LOSS ON ADVANCE REFUNDING	195,602	20796	174,806	4
1998 MRB	65,954	6972	58,982	5
Total			289,009	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,009,369	1
Changes during year (explain):		
LATERBACH PARK PROJECT	4,645	2
Balance end of year	<u><u>4,014,014</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	2,100,000	1
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	2,115,000	2
Total Bonds (Account 221):				4,215,000	

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)	
Advances (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.15%	92,400	1
1994 GO BOND	01/11/1994	11/01/2003	5.00%	285,000	2
Total for Account 223				377,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	168,734	1
Accruals:		
Charged water department expense	209,171	2
Charged electric department expense		3
Charged sewer department expense	2,914	4
Other (explain):		
NONE		5
Total Accruals and other credits	212,085	
Taxes paid during year:		
County, state and local taxes	168,734	6
Social Security taxes	19,860	7
PSC Remainder Assessment	1,485	8
Other (explain):		
NONE		9
Total payments and other debits	190,079	
Balance end of year	190,740	

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)					
1996 MORTGAGE REVENUE BONDS	7,440	116,478	114,905	9,013	1
1998 MORTGAGE REVENUE BONDS	7,866	94,229	94,388	7,707	2
Subtotal	15,306	210,707	209,293	16,720	
Advances from Municipality (223)					
1991 REFUNDING	974	1,126	2,100	0	3
1994 GO DEBT	2,252	13,170	13,332	2,090	4
1999 GO NOTES	0	3,427	1,869	1,558	5
Subtotal	3,226	17,723	17,301	3,648	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	18,532	228,430	226,594	20,368	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,734,303	0	0	0	0	2,734,303	1
Add credits during year:							
For Services	30,390					30,390	2
For Mains	103,345					103,345	3
Other (specify):							
CUSTOMER HOOKUPS	2,400					2,400	4
HYDRANTS	24,400					24,400	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,894,838	0	0	0	0	2,894,838	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SINKING FUND	102,727	3
REDEMPTION	50,036	4
RESERVE	493,593	5
DEPRECIATION	13,372	6
Total (Acct. 125):	659,728	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,461	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	21,461	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER RECEIVABLES	1,374	14
Total (Acct. 143):	1,374	
Receivables from Municipality (145):		
RECEIVABLE FROM TIF	2,187,573	15
TAX ROLL	6,658	16
PUBLIC FIRE PROTECTION	2,184	17
OTHER	2,117	18
Total (Acct. 145):	2,198,532	
Prepayments (165):		
MISCELLANEOUS	5,381	19
Total (Acct. 165):	5,381	

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	20
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	21
Total (Acct. 183):	0
Payables to Municipality (233):	
MISCELLANEOUS	129
Total (Acct. 233):	129
Other Deferred Credits (253):	
NONE	23
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	10,835,425	0	0	0	10,835,425	1
Materials and Supplies	20,752	0	0	0	20,752	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,687,312	0	0	0	1,687,312	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,814,570	0	0	0	2,814,570	6
Other (specify):					0	7
Average Net Rate Base	6,354,295	0	0	0	6,354,295	
Net Operating Income	315,836	0	0	0	315,836	8
Net Operating Income as a percent of Average Net Rate Base	4.97%	N/A	N/A	N/A	4.97%	

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	4,011,691	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,862,275	3
Other (Specify):		4
Total Average Proprietary Capital	6,873,966	
Net Income		
Net Income	330,778	5
Percent Return on Proprietary Capital	4.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 11, 2000

Ms. Barbara Stebnitz, Utility Business Manager
Delavan Water & Sewage Commission
123 South Second Street
P.O. Box 465
Delavan, WI 53115-0465

1999 Analytical Review DWCCA-1590-ELE

Dear Ms. Stebnitz:

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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

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.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Wilbur Scott, Commission President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,225,310	1
Total Sales of Water	1,225,310	
Other Operating Revenues		
Forfeited Discounts (470)	4,408	2
Miscellaneous Service Revenues (471)	204	3
Rents from Water Property (472)	12,253	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,010	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,875	
Total Operating Revenues	1,249,185	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	98,992	8
Pumping Expenses (620-625)	57,616	9
Water Treatment Expenses (630-635)	31,321	10
Transmission and Distribution Expenses (640-655)	148,504	11
Customer Accounts Expenses (901-904)	28,810	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	160,493	14
Total Operation and Maintenance Expenses	525,736	
Other Operating Expenses		
Depreciation Expense (403)	197,413	15
Amortization Expense (404-407)		16
Taxes (408)	210,200	17
Total Other Operating Expenses	407,613	
Total Operating Expenses	933,349	
NET OPERATING INCOME	315,836	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,136	119,757	491,010	4
Commercial	361	89,706	262,345	5
Industrial	23	49,764	82,049	6
Total Metered Sales to General Customers (461)	2,520	259,227	835,404	
Private Fire Protection Service (462)	48		32,948	7
Public Fire Protection Service (463)	1		295,184	8
Other Sales to Public Authorities (464)	22	29,078	61,774	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,591	288,305	1,225,310	

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)	295,184	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	295,184	
Forfeited Discounts (470):		
Customer late payment charges	4,408	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,408	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	204	7
Total Miscellaneous Service Revenues (471)	204	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITES	10,000	9
Total Rents from Water Property (472)	12,253	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,180	11
Other (specify):		
MISCELLANEOUS	830	12
Total Other Water Revenues (474)	7,010	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,325	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	8,918	3
Maintenance of Water Source Plant (605)	76,749	4
Total Source of Supply Expenses	98,992	
 PUMPING EXPENSES		
Operation Labor (620)	815	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	48,361	7
Operation Supplies and Expenses (623)	410	8
Maintenance of Pumping Plant (625)	8,030	9
Total Pumping Expenses	57,616	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	15,256	10
Chemicals (631)	11,972	11
Operation Supplies and Expenses (632)	840	12
Maintenance of Water Treatment Plant (635)	3,253	13
Total Water Treatment Expenses	31,321	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	80,541	14
Operation Supplies and Expenses (641)	3,596	15
Maintenance of Distribution Reservoirs and Standpipes (650)	620	16
Maintenance of Mains (651)	22,631	17
Maintenance of Services (652)	11,181	18
Maintenance of Meters (653)	11,938	19
Maintenance of Hydrants (654)	3,773	20
Maintenance of Other Plant (655)	14,224	21
Total Transmission and Distribution Expenses	148,504	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	465	22
Accounting and Collecting Labor (902)	24,640	23
Supplies and Expenses (903)	3,287	24
Uncollectible Accounts (904)	418	25
Total Customer Accounts Expenses	28,810	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	41,626	27
Office Supplies and Expenses (921)	14,702	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	24,019	30
Property Insurance (924)	6,237	31
Injuries and Damages (925)	2,668	32
Employee Pensions and Benefits (926)	47,832	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	3,346	35
Transportation Expenses (933)	13,883	36
Maintenance of General Plant (935)	6,180	37
Total Administrative and General Expenses	160,493	
 Total Operation and Maintenance Expenses	 525,736	

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		193,716	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,914	2
Net property tax equivalent		190,802	
Social Security		17,913	3
PSC Remainder Assessment		1,485	4
Other (specify): NONE			5
Total tax expense		<u>210,200</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.021627				3
County tax rate	mills		5.105530				4
Local tax rate	mills		9.455780				5
School tax rate	mills		9.677440				6
Voc. school tax rate	mills		1.671440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.931817				10
Less: state credit	mills		1.521900				11
Net tax rate	mills		24.409917				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.455780				14
Combined School Tax Rate	mills		11.348880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.804660				17
Total Tax Rate	mills		25.931817				18
Ratio of Local and School Tax to Total	dec.		0.802283				19
Total tax net of state credit	mills		24.409917				20
Net Local and School Tax Rate	mills		19.583665				21
Utility Plant, Jan. 1	\$	10,670,696	10,670,696				22
Materials & Supplies	\$	21,902	21,902				23
Subtotal	\$	10,692,598	10,692,598				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,692,598	10,692,598				26
Assessment Ratio	dec.		0.925100				27
Assessed Value	\$	9,891,722	9,891,722				28
Net Local & School Rate	mills		19.583665				29
Tax Equiv. Computed for Current Year	\$	193,716	193,716				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	193,716					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,295		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)	396,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,234	11,987	17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	478,779	11,987	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,376,105	7,779	23
Total Water Treatment Plant	1,980,464	7,779	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	250		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,295	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)			396,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,250		182,971	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	12,250	0	478,516	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,383,884	23
Total Water Treatment Plant	0	0	1,988,243	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			250	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,206,211		26
Transmission and Distribution Mains (343)	4,466,899	139,105	27
Fire Mains (344)	0		28
Services (345)	1,061,837	69,903	29
Meters (346)	206,927	13,993	30
Hydrants (348)	609,225	49,164	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	7,552,284	272,165	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	45,858	92,400	34
Office Furniture and Equipment (391)	3,426		35
Computer Equipment (391.1)	41,533	5,481	36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,301	668	39
Laboratory Equipment (395)	2,422		40
Power Operated Equipment (396)	48,005		41
Communication Equipment (397)	2,708	894	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	250,602	99,443	
Total utility plant in service directly assignable	10,665,720	391,374	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,665,720	391,374	

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)			1,206,211 26
Transmission and Distribution Mains (343)	3,510		4,602,494 27
Fire Mains (344)			0 28
Services (345)	4,400		1,127,340 29
Meters (346)	5,364		215,556 30
Hydrants (348)	6,645		651,744 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	19,919	0	7,804,530
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			138,258 34
Office Furniture and Equipment (391)	358		3,068 35
Computer Equipment (391.1)	15,725		31,289 36
Transportation Equipment (392)			78,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	1,463		26,506 39
Laboratory Equipment (395)			2,422 40
Power Operated Equipment (396)	541		47,464 41
Communication Equipment (397)	1,708		1,894 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	19,795	0	330,250
Total utility plant in service directly assignable	51,964	0	11,005,130
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	51,964	0	11,005,130

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			28,818	28,818	1
February			25,173	25,173	2
March			29,155	29,155	3
April			28,605	28,605	4
May			31,756	31,756	5
June			35,109	35,109	6
July			39,887	39,887	7
August			36,376	36,376	8
September			30,116	30,116	9
October			26,487	26,487	10
November			24,780	24,780	11
December			25,082	25,082	12
Total for year	0	0	361,344	361,344	
Less: Measured or estimated water used in main flushing and water treatment during year				1,373	13
Less: Other utility use				2,159	14
Other utility use explanation: hydrant flushing					15
Water pumped into distribution system				357,812	16
Less: Water sold				288,305	17
Losses and unaccounted for				69,507	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
Maximum gallons pumped by all methods in any one day during reporting year				2,108	21
Date of maximum: 6/9/1999					22
Cause of maximum: maintenance of well #6, \$805,000 gallons pumped to waste					23
Minimum gallons pumped by all methods in any one day during reporting year				484	24
Date of minimum: 6/14/1999					25
Total KWH used for pumping for the year				645,318	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1049 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

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	WELL 3	WELL 4	WELL 6	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GENERAL ELECTRIC	5
Year Installed	1959	1969	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	MARATHON ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5			14
Location	BLANK			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BARON JACKSON			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1991			24
Type	ELECTRIC			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 EAST	1 WEST	BUSINESS PARK TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	120	6
Total capacity in gallons	250,000	150,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	N	14

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	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	2.000	1,936	0	0	0	1,936	1	
M	D	4.000	29,911	30	1,435	0	28,506	2	
M	D	6.000	49,258	0	320	0	48,938	3	
P	D	6.000	364	0	0	0	364	4	
M	D	8.000	55,405	2,546	0	0	57,951	5	
P	D	8.000	13,024	0	0	0	13,024	6	
M	D	10.000	2,027	0	0	0	2,027	7	
M	D	12.000	45,559	2,513	0	0	48,072	8	
P	D	12.000	17,440	0	0	0	17,440	9	
M	D	16.000	11,220	0	0	0	11,220	10	
P	D	16.000	1,670	0	0	0	1,670	11	
P	D	18.000	103	0	0	0	103	12	
M	D	24.000	65	0	0	0	65	13	
Total Within Municipality			227,982	5,089	1,755	0	231,316		
Total Utility			227,982	5,089	1,755	0	231,316		

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	0.625	852	0	9	0	843		1
L	0.750	512	0	11	0	501		2
M	0.750	52	0	0	0	52		3
L	1.000	130	0	0	0	130		4
M	1.000	477	62	2	0	537		5
L	1.250	1	0	0	0	1		6
L	1.500	47	5	0	0	52		7
M	1.500	38	0	0	0	38		8
L	2.000	41	9	0	0	50		9
M	2.000	42	0	0	0	42		10
M	3.000	10	0	0	0	10		11
P	4.000	9	0	0	0	9		12
M	4.000	14	0	0	0	14		13
P	6.000	4	0	0	0	4		14
M	8.000	4	0	0	0	4		15
P	8.000	4	0	0	0	4		16
Total Utility		2,237	76	22	0	2,291	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	928	0	58	0	870	75	1
0.750	1,599	192	38	0	1,753	124	2
1.000	105	8	3	0	110	14	3
1.500	61	6	2	0	65	21	4
2.000	42	0	1	0	41	5	5
3.000	10	0	0	0	10	2	6
4.000	4	0	0	0	4	0	7
Total:	2,749	206	102	0	2,853	241	

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	760	55	0	2	0	53	870	1
0.750	1,368	150	7	10	7	211	1,753	2
1.000	8	70	5	8	2	17	110	3
1.500	0	53	5	3	0	4	65	4
2.000	0	30	3	3	2	3	41	5
3.000	0	2	2	3	2	1	10	6
4.000	0	1	1	0	0	2	4	7
Total:	2,136	361	23	29	13	291	2,853	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	376	21	10		387	2
Total Fire Hydrants	376	21	10	0	387	
Flushing Hydrants						
	33				33	3
Total Flushing Hydrants	33	0	0	0	33	

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:	419
Number of distribution system valves end of year:	582
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Water Source Plant (Account 605)
\$75,900 of this balance was incurred to clean and repair well #6.

Water Utility Plant in Service (Page W-08)

Structrues and Improvements (390) - The amount added represents the water utility's portion of the new municipal building.

Water Mains (Page W-15)

Developer contributions financed \$103,345 of the mains added in 1999. The utility paid for the remaining main additions.

Water Services (Page W-16)

Additions of services were financed by developers (\$30,390) and the utility (\$39,513).
