



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

Principal Office: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HARTLAND MUNICIPAL WATER UTILITY

Utility Address: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

When was utility organized? 12/31/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOICELYN SCHWAGER

Title: FINANCE DIRECTOR

Office Address:

210 COTTONWOOD AVENUE
P.O. BOX 260
HARTLAND, WI 53029

Telephone: (262) 368 - 2714

Fax Number: (262) 367 - 2430

E-mail Address:

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@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: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 3/17/2000

Period covered by most recent audit: JANUARY 1, 1999 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: JAMES WILSON

Title: DPW DIRECTOR

Office Address:

210 COTTONWOOD AVENUE
P.O. BOX 260
HARTLAND, WI 53029

Telephone: (262) 367 - 2714

Fax Number: (262) 367 - 2430

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- JAMES JAHNKE, TREASURER
- CHUCK KUHTZ, PRESIDENT
- PAT O' DRISCOLL
- CHRIS SEELY
- JERRY UNDERBERG
- JAMES WILSON, DPW DIRECTOR

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	845,351	795,878	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	354,747	290,618	2
Depreciation Expense (403)	143,934	128,669	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,036	114,345	5
Total Operating Expenses	611,717	533,632	
Net Operating Income	233,634	262,246	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	233,634	262,246	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	70,960	52,022	10
Miscellaneous Nonoperating Income (421)	0	499,297	11
Total Other Income	70,960	551,319	
Total Income	304,594	813,565	
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	304,594	813,565	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,884	19,585	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	8,884	19,585	
Net Income	295,710	793,980	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,855,615	2,061,635	20
Balance Transferred from Income (433)	295,710	793,980	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,151,325	2,855,615	

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 EARNINGS	70,960	5
Total (Acct. 419):	70,960	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	845,351	0	0	0	845,351	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	845,351	0	0	0	845,351	

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	136,353		136,353	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,103		8,103	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	144,456	0	144,456	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,079,788	6,799,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,367,745	1,228,316	2
Net Utility Plant	6,712,043	5,571,409	
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)	530,541	697,219	7
Total Other Property and Investments	530,541	697,219	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,193	3,699	8
Temporary Cash Investments (132)	841,377	537,287	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	187,788	183,963	11
Other Accounts Receivable (143)	5,094	6,333	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,651	1,288	14
Materials and Supplies (150)	22,610	23,166	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,062,713	755,736	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	108,482	108,482	20
Total Deferred Debits	108,482	108,482	
Total Assets and Other Debits	8,413,779	7,132,846	

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)	1,645,394	1,148,066	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,151,325	2,855,615	23
Total Proprietary Capital	4,796,719	4,003,681	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	154,118	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	154,118	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	44,656	15,028	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	233	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,656	15,261	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,572,404	2,959,786	41
Total Liabilities and Other Credits	8,413,779	7,132,846	

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)	8,008,056	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)	71,732				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,079,788	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,367,745	0	0	0	10
Total Accumulated Provision	1,367,745	0	0	0	
Net Utility Plant	6,712,043	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	1,228,316				1,228,316	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	143,934				143,934	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,000				3,000	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	146,934	0	0	0	146,934	13
Debits during year						14
Book cost of plant retired	7,505				7,505	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,505	0	0	0	7,505	19
Balance End of Year	1,367,745	0	0	0	1,367,745	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,610	23,166
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	22,610	23,166

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,148,066	1
Changes during year (explain):		
TIF CONTRIBUTIONS	497,328	2
Balance end of year	<u><u>1,645,394</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$325,000 NOTES	12/01/1994	12/01/1999	5.75%	0	1
\$200,000 ADVANCE	04/19/1990	04/19/1999	6.50%	0	2
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	113,036	2
Charged electric department expense		3
Charged sewer department expense	3,118	4
Other (explain):		
NONE		5
Total Accruals and other credits	116,154	
Taxes paid during year:		
County, state and local taxes	104,502	6
Social Security taxes	10,647	7
PSC Remainder Assessment	1,005	8
Other (explain):		
NONE		9
Total payments and other debits	116,154	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
7/17/87-200,000 NOTES	0			0	2
11/15/86-129,210 NOTES	0			0	3
4/19/90-200,000 ADVANCE	0	3,284	3,284	0	4
12/1/94-325,000 NOTES	233	5,600	5,833	0	5
Subtotal	233	8,884	9,117	0	
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	233	8,884	9,117	0	

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	2,959,786	0	0	0	0	2,959,786	1
Add credits during year:							
For Services	100,547					100,547	2
For Mains	433,314					433,314	3
Other (specify):							
HYDRANTS	68,087					68,087	4
REA FEES	10,670					10,670	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,572,404	0	0	0	0	3,572,404	
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):		
CONSTRUCTION FUNDS	530,541	3
Total (Acct. 125):	530,541	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	187,788	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	187,788	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	5,094	11
Total (Acct. 143):	5,094	
Receivables from Municipality (145):		
DELINQUENT UTILITIES ON TAX ROLL	2,651	12
Total (Acct. 145):	2,651	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING COSTS	108,482	15
Total (Acct. 183):	108,482	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	7,368,024	0	0	0	7,368,024	1
Materials and Supplies	22,888	0	0	0	22,888	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,298,030	0	0	0	1,298,030	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,266,095	0	0	0	3,266,095	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,826,787	0	0	0	2,826,787	
Net Operating Income	233,634	0	0	0	233,634	8
Net Operating Income as a percent of Average Net Rate Base						
	8.27%	N/A	N/A	N/A	8.27%	

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	1,396,730	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,003,470	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,400,200	
Net Income		
Net Income	295,710	5
Percent Return on Proprietary Capital	6.72%	

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

Balance Sheet End-of-Year Account Balances (Page F-19)

The utility incurred water tower painting costs in 1997. A request to amortize these costs has not yet been submitted to the PSC and no amortization has been recorded. A request will be submitted in 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 14, 2000

Ms. Joicelyn Schwager, Finance Director
Hartland Municipal Water Utility
210 Cottonwood Avenue
P.O. Box 260
Hartland, WI 53029-0260

1999 Analytical Review DWCCA-2480-ELE

Dear Ms. Schwager:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted an end of year balance of \$41,151 in Account 332, Water Treatment Plant, Water Utility Plant in Service schedule. In correspondence related to the 1998 analytical review, it was indicated that the water treatment plant is an air stripper. Please provide a copy of the invoice for the project. Air strippers are normally large towers with an adjacent pumping station that cost several hundred thousand dollars.

In addition, please provide a completed copy of the Water Treatment statistical schedule, page W-14, and follow this procedure in the future.

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

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2480.doc

cc: Mr. Chuck Kutzt, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	817,828	1
Total Sales of Water	817,828	
Other Operating Revenues		
Forfeited Discounts (470)	2,193	2
Miscellaneous Service Revenues (471)	12,939	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,391	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,523	
Total Operating Revenues	845,351	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	34,147	8
Pumping Expenses (620-625)	37,803	9
Water Treatment Expenses (630-635)	20,233	10
Transmission and Distribution Expenses (640-655)	74,174	11
Customer Accounts Expenses (901-904)	30,340	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	158,050	14
Total Operation and Maintenance Expenses	354,747	
Other Operating Expenses		
Depreciation Expense (403)	143,934	15
Amortization Expense (404-407)		16
Taxes (408)	113,036	17
Total Other Operating Expenses	256,970	
Total Operating Expenses	611,717	
NET OPERATING INCOME	233,634	

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	21	6,083	9,125	2
Industrial	12	239	359	3
Total Unmetered Sales to General Customers (460)	33	6,322	9,484	
Metered Sales to General Customers (461)				
Residential	1,823	164,405	340,557	4
Commercial	286	89,491	143,980	5
Industrial	68	27,918	44,574	6
Total Metered Sales to General Customers (461)	2,177	281,814	529,111	
Private Fire Protection Service (462)	10		8,184	7
Public Fire Protection Service (463)	1		241,688	8
Other Sales to Public Authorities (464)	34	15,662	29,361	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,255	303,798	817,828	

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)	241,688	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)	241,688	
Forfeited Discounts (470):		
Customer late payment charges	2,193	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,193	
Miscellaneous Service Revenues (471):		
HYDRANT USE SERVICE CHARGES	12,939	7
Total Miscellaneous Service Revenues (471)	12,939	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,391	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	12,391	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,987	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	25	3
Maintenance of Water Source Plant (605)	12,135	4
Total Source of Supply Expenses	34,147	
 PUMPING EXPENSES		
Operation Labor (620)	874	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,083	7
Operation Supplies and Expenses (623)	292	8
Maintenance of Pumping Plant (625)	2,554	9
Total Pumping Expenses	37,803	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,523	10
Chemicals (631)	12,377	11
Operation Supplies and Expenses (632)	858	12
Maintenance of Water Treatment Plant (635)	3,475	13
Total Water Treatment Expenses	20,233	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	808	14
Operation Supplies and Expenses (641)	305	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,287	16
Maintenance of Mains (651)	18,680	17
Maintenance of Services (652)	38,348	18
Maintenance of Meters (653)	5,602	19
Maintenance of Hydrants (654)	8,857	20
Maintenance of Other Plant (655)	287	21
Total Transmission and Distribution Expenses	74,174	

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)	1,694	22
Accounting and Collecting Labor (902)	27,493	23
Supplies and Expenses (903)	1,153	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	30,340	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,562	27
Office Supplies and Expenses (921)	3,681	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	83,614	30
Property Insurance (924)	11,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,403	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,592	35
Transportation Expenses (933)	3,198	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	158,050	
Total Operation and Maintenance Expenses	354,747	

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		104,502	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,118	2
Net property tax equivalent		101,384	
Social Security		10,647	3
PSC Remainder Assessment		1,005	4
Other (specify): NONE			5
Total tax expense		<u>113,036</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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208946				3
County tax rate	mills		2.695666				4
Local tax rate	mills		4.786887				5
School tax rate	mills		11.400307				6
Voc. school tax rate	mills		1.495432				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.587238				10
Less: state credit	mills		1.780860				11
Net tax rate	mills		18.806378				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.786887				14
Combined School Tax Rate	mills		12.895739				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.682626				17
Total Tax Rate	mills		20.587238				18
Ratio of Local and School Tax to Total	dec.		0.858912				19
Total tax net of state credit	mills		18.806378				20
Net Local and School Tax Rate	mills		16.153024				21
Utility Plant, Jan. 1	\$	6,799,725	6,799,725				22
Materials & Supplies	\$	23,166	23,166				23
Subtotal	\$	6,822,891	6,822,891				24
Less: Plant Outside Limits	\$	30,030	30,030				25
Taxable Assets	\$	6,792,861	6,792,861				26
Assessment Ratio	dec.		0.952400				27
Assessed Value	\$	6,469,521	6,469,521				28
Net Local & School Rate	mills		16.153024				29
Tax Equiv. Computed for Current Year	\$	104,502	104,502				30
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	104,502					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)	19,877		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)	133,535		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	153,412	0	
PUMPING PLANT			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	145,456		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	485,718	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,238	26,413	23
Total Water Treatment Plant	15,238	26,413	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			19,877	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)			133,535	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	153,412	
PUMPING PLANT				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,456	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	485,718	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	500		41,151	23
Total Water Treatment Plant	500	0	41,151	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,082,001		26
Transmission and Distribution Mains (343)	3,440,346	931,018	27
Fire Mains (344)	934		28
Services (345)	665,092	122,973	29
Meters (346)	269,076	61,975	30
Hydrants (348)	395,839	120,986	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,853,988	1,236,952	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	14,973	7,978	34
Office Furniture and Equipment (391)	4,555	200	35
Computer Equipment (391.1)	48,968	15,362	36
Transportation Equipment (392)	64,353		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,669	663	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	55,346		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)	0		45
Total General Plant	219,637	24,203	
Total utility plant in service directly assignable	6,727,993	1,287,568	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,727,993	1,287,568	

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)			1,082,001 26
Transmission and Distribution Mains (343)			4,371,364 27
Fire Mains (344)			934 28
Services (345)			788,065 29
Meters (346)	7,005		324,046 30
Hydrants (348)			516,825 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,005	0	7,083,935
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			22,951 34
Office Furniture and Equipment (391)			4,755 35
Computer Equipment (391.1)			64,330 36
Transportation Equipment (392)			64,353 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,332 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			55,346 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			19,773 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	243,840
Total utility plant in service directly assignable	7,505	0	8,008,056
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,505	0	8,008,056

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			31,777	31,777	1
February			29,248	29,248	2
March			33,016	33,016	3
April			32,839	32,839	4
May			34,141	34,141	5
June			33,650	33,650	6
July			39,427	39,427	7
August			35,168	35,168	8
September			34,810	34,810	9
October			27,161	27,161	10
November			24,988	24,988	11
December			26,220	26,220	12
Total for year	0	0	382,445	382,445	
Less: Measured or estimated water used in main flushing and water treatment during year				3,252	13
Less: Other utility use				20,314	14
Other utility use explanation:					15
WATER MAIN BREAKS, HYDRANT FLUSHING, MAIN FLUSHING FOR CAPITAL PROJECTS.					
Water pumped into distribution system				358,879	16
Less: Water sold				303,798	17
Losses and unaccounted for				55,081	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,889	21
Date of maximum: 7/7/1999					22
Cause of maximum:					23
WARM WEATHER, HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				581	24
Date of minimum: 11/13/1999					25
Total KWH used for pumping for the year				512,998	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)	
WELL #2	#2	82	15	670	Yes	1
DEEP WELL #3	#3	142	36	1,200	Yes	2
WELL #4	#4	89	18	300	Yes	3
WELL #5	#5	81	15	1,100	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	#2	#3	#4	1
Location	WELL #2	DEEP WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	1956	1974	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	1,200	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	10
Year Installed	1956	1974	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	WELL #5	WELL #3	WELL #3	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	18
Year Installed	1983	1974	1974	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,000	500	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	23
Year Installed	1983	1974	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	40	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)	1
Identification	#8			1
Location	WELL #3			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	CRANE DONNING			5
Year Installed	1974			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	US MOTORS			9
Year Installed	1974			10
Type	ELECTRIC			11
Horsepower	40			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
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

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	AIR STRIPPER	BRISTLECONE	DEEP WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	4
				5
Year constructed		1995	1979	6
				7
Primary material (earthen, steel, concrete, other)		STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)		164	167	10
				11
Total capacity in gallons		300,000	550,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	N			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	HARTRIDGE	HILL STREET	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1975	1974	1973	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	166	186	184	10
				11
Total capacity in gallons	250,000	250,000	44,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

WATER MAINS

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

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	2,785	0	0	0	2,785	1
M	D	6.000	46,202	0	0	0	46,202	2
M	D	8.000	109,257	13,858	0	0	123,115	3
M	D	12.000	43,898	11,864	0	0	55,762	4
Total Within Municipality			202,142	25,722	0	0	227,864	
Total Utility			202,142	25,722	0	0	227,864	

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	0.625	1,009	0	0	0	1,009		1
M	1.000	761	147	0	0	908		2
M	1.250		1			1		3
M	1.500	38	0	0	0	38		4
M	2.000	27	0	0	0	27		5
M	3.000	7	0	0	0	7		6
M	6.000	24	0	0	0	24		7
M	8.000	1	22	0	0	23		8
Total Utility		1,867	170	0	0	2,037	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	1,929	387	283	0	2,033	345	1
0.750	132	4	2	0	134	6	2
1.000	110	23	10	0	123	35	3
1.250	1	0	0	0	1	0	4
1.500	61	13	12	0	62	9	5
2.000	22	4	3	0	23	3	6
3.000	3	1	0	0	4	0	7
4.000	1	0	0	0	1	0	8
8.000	1	0	0	0	1	0	9
Total:	2,260	432	310	0	2,382	398	

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	1,740	140	21	17	0	115	2,033	1
0.750	92	23	8	5	0	6	134	2
1.000	18	65	29	2	0	9	123	3
1.250	0	0	0	1	0	0	1	4
1.500	0	48	8	0	0	6	62	5
2.000	0	12	1	5	3	2	23	6
3.000	0	0	1	2	0	1	4	7
4.000	0	0	0	1	0	0	1	8
8.000	0	1	0	0	0	0	1	9
Total:	1,850	289	68	33	3	139	2,382	

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	443	60			503	2
Total Fire Hydrants	443	60	0	0	503	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	503
Number of distribution system valves end of year:	637
Number of distribution valves operated during year:	637

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 - Labor is recorded based on actual time spent by Village employees. A separate water work crew does not exist. In 1999 additional time was allocated to this category as a result of new subdivisions placed in service, development in the Village's tax increment districts and preparation for implementation of a GIS system.

Account 625 - This account was unusually high in 1998 for well rehabilitation expenses. Normal maintenance was recorded in this category in 1999.

Account 651 - The utility experienced several main breaks in 1999 resulting in an increase in maintenance of mains.

Account 652 - The utility has undertaken a proactive maintenance program related to service lateral repairs, and accordingly, costs increased in 1999

Account 654 - In 1998, the utility contracted for certain hydrant repairs. Similar repairs were not needed in 1999, and accordingly, costs have decreased.

Account 923 - Outside services in 1999 increased dramatically over 1998. Major expenses in 1999 are related to services to implement a GIS system, a well head protection survey and purchase and implementation of a new accounting system.

Water Utility Plant in Service (Page W-08)

Per call with Rene Messing, VK, air stripper is entirely recorded in Account 332, Water Treatment Equipment. It is a very small unit. It would be difficult or impossible to locate original invoice. 7/25/00 ele

Reservoirs, Standpipes & Water Treatment (Page W-14)

Air stripper water treatment info supplied re call from Renee Messing, standpipe info deleted. Air stripper is very small unit acquired in 1984. 7/25/00 ele

Water Mains (Page W-15)

THE 25,722 FEET OF MAIN WAS CONTRIBUTED BY DEVELOPERS DURING 1999.

Water Services (Page W-16)

THE WATER SERVICE ADDITIONS WERE FINANCED THROUGH CONTRIBUTIONS BY DEVELOPERS DURING 1999.
