



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LA CROSSE WATER UTILITY

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Principal Office: 400 LA CROSSE STREET  
LA CROSSE, WI 54601

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For the Year Ended: DECEMBER 31, 1999

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LA CROSSE WATER UTILITY

**Utility Address:** 400 LA CROSSE STREET  
LA CROSSE, WI 54601

**When was utility organized?** 1/1/1877

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TONY AVERBECK

**Title:** OFFICE SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** AverbeckT@cityoflacrosse.org

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR PAT CAFFREY

**Title:** PRESIDENT BOARD OF PUBLIC WORKS

**Office Address:**

400 LA CROSSE ST  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7599

**Fax Number:** (608) 789 - 8322

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** HAWKINS, ASH, BAPTIE & CO

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & CO  
99 MILWAUKEE ST  
LA CROSSE, WI 54601

**Telephone:** (608) 784 - 7737

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 5/14/1999

**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 1998

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

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**Name:** MARK JOHNSON

**Title:** UTILITY MANAGER

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** JohnsonM@cityoflacrosse.org

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**Name:** TOM BERENDES

**Title:** SUPERINTENDENT

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7385

**Fax Number:** (608) 789 - 7396

**E-mail Address:**

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**Name:** TOM TALLE

**Title:** DISTRIBUTION SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7384

**Fax Number:** (608) 789 - 7396

**E-mail Address:**

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** TONY AVERBECK  
**Title:** OFFICE SUPERVISOR

**Office Address:**  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- MR PHIL ADDIS
- MR PAT CAFFREY, PRESIDENT OF BOARD
- MR PAT HOULIHAN
- MR JOHN MEDINGER
- MR GENE PFAFF
- MR RANDY TURTENWALD

**Is sewer service rendered by the utility?** YES

**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)?** YES

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

**Firm Name:** DAIRYLAND POWER COOPERATIVE  
3200 EAST AVENUE SOUTH  
LA CROSSE, WI 54602-0817

**Contact Person:** LYNDA KEMP  
**Title:** MANAGER OF MAIL SERVICES

**Telephone:** (608) 787 - 1286  
**Fax Number:** (608) 787 - 1314

**E-mail Address:** ljk@dairynet.com

**Contract/Agreement beginning-ending dates:** 5/30/1996 12/31/2000

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

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,273,468	3,232,723	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,161,788	2,004,657	2
Depreciation Expense (403)	386,330	367,563	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	593,204	584,270	5
<b>Total Operating Expenses</b>	<b>3,141,322</b>	<b>2,956,490</b>	
<b>Net Operating Income</b>	<b>132,146</b>	<b>276,233</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>132,146</b>	<b>276,233</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	173	181	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,541	50,213	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>45,714</b>	<b>50,394</b>	
<b>Total Income</b>	<b>177,860</b>	<b>326,627</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>177,860</b>	<b>326,627</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	108,583	123,134	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>108,583</b>	<b>123,134</b>	
<b>Net Income</b>	<b>69,277</b>	<b>203,493</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,164,167	6,940,882	20
Balance Transferred from Income (433)	69,277	203,493	21
Miscellaneous Credits to Surplus (434)	2,337	19,792	22
Miscellaneous Debits to Surplus--Debit (435)	1,679	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,234,102</b>	<b>7,164,167</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM INVESTMENTS	18,055	5
INTEREST FROM BOND ISSUES	27,486	6
<b>Total (Acct. 419):</b>	<b>45,541</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
AUDITORS ADJUSTMENT FROM 1998	2,337	10
<b>Total (Acct. 434):</b>	<b>2,337</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR ADJ. - MISSED PRINICIPAL & INTEREST PAYMENT IN 1998.	1,679	11
<b>Total (Acct. 435)--Debit:</b>	<b>1,679</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,795				3,795	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	1,515				1,515	3
Materials	646				646	4
Taxes	116				116	5
<b>Other (list by major classes):</b>						
BENEFITS	813				813	6
TRANSPORTATION	300				300	7
EQUIPMENT	167				167	8
SALVAGE	65				65	9
<b>Total costs and expenses</b>	<b>3,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,622</b>	
<b>Net income (or loss)</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173</b>	

### 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	3,273,468	0	0	0	3,273,468	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,273,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,273,468</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	851,503	27,341	<b>878,844</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	158,294		<b>158,294</b>	5
Merchandising and jobbing	752		<b>752</b>	6
Other nonutility expenses			0	7
Water utility plant accounts	50,717		<b>50,717</b>	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	12,821		<b>12,821</b>	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	27,341	(27,341)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,101,428</b>	<b>0</b>	<b>1,101,428</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	23,426,483	22,690,913	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,679,269	6,332,578	2
<b>Net Utility Plant</b>	<b>16,747,214</b>	<b>16,358,335</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>16,747,214</b>	<b>16,358,335</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>3,375</b>	
Investment in Municipality (123)	1,353,226	428,384	7
Other Investments (124)	84,557	84,211	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,441,158</b>	<b>515,970</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	105,601	248,578	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	177,084	185,983	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	124,701	131,295	19
Prepayments (165)	608	641	20
Interest and Dividends Receivable (171)	987	0	21
Accrued Utility Revenues (173)	446,335	449,066	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>855,316</b>	<b>1,015,563</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	570	570	25
<b>Total Deferred Debits</b>	<b>570</b>	<b>570</b>	
<b>Total Assets and Other Debits</b>	<b>19,044,258</b>	<b>17,890,438</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,014,708	3,010,887	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	7,234,102	7,164,167	28
<b>Total Proprietary Capital</b>	<b>10,248,810</b>	<b>10,175,054</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,713,679	2,121,445	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,713,679</b>	<b>2,121,445</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	87,730	89,477	33
Payables to Municipality (233)	300,000	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	548,705	528,038	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
<b>Total Current and Accrued Liabilities</b>	<b>936,435</b>	<b>617,515</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	106,703	109,853	44
<b>Total Deferred Credits</b>	<b>106,703</b>	<b>109,853</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,038,631	4,866,571	49
<b>Total Liabilities and Other Credits</b>	<b>19,044,258</b>	<b>17,890,438</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	23,196,904	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)	229,579				7
<b>Total Utility Plant</b>	<b>23,426,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,679,269	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>6,679,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,747,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	6,332,578				<b>6,332,578</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	386,330				<b>386,330</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	49,727				<b>49,727</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING ACCOUNTS	27,218				<b>27,218</b>	<b>9</b>
Salvage	30,327				<b>30,327</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>493,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>493,602</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	122,361				<b>122,361</b>	<b>15</b>
Cost of removal	24,550				<b>24,550</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>146,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,911</b>	<b>19</b>
<b>Balance End of Year</b>	<b>6,679,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,679,269</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND ON KING STREET	3,375			3,375	2
<b>Total Nonutility Property (121)</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	124,701	131,295
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<u>124,701</u>	<u>131,295</u>

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

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

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,010,887	1
<b>Changes during year (explain):</b>		
CITY INSTALLED SERVICE WITHOUT REIMBURSEMENT FROM UTILITY	3,821	2
<b>Balance end of year</b>	<b><u>3,014,708</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1992 REFUNDED BOND	03/01/1992	03/01/2002	5.83%	434,950	<b>1</b>
1993 PROM. NOTE	02/05/1993	02/05/2002	4.90%	106,160	<b>2</b>
1993 PROM. NOTE 2	02/05/1993	02/05/2002	4.50%	25,196	<b>3</b>
1994 PROM NOTE	05/14/1994	05/14/2003	3.94%	213,388	<b>4</b>
1995 PROM. NOTE	03/01/1995	03/01/2004	5.22%	216,640	<b>5</b>
1995 REFUNDED BOND	09/01/1995	09/01/2004	4.10%	292,920	<b>6</b>
1997 PROM. NOTE	06/15/1997	06/15/2006	4.77%	157,855	<b>7</b>
1998 PROM. NOTE	09/02/1998	12/01/2007	4.63%	126,965	<b>8</b>
1998 PROM. NOTE 2	12/01/1998	12/01/2008	6.34%	74,405	<b>9</b>
1999 PROM. NOTE	12/15/1999	12/01/2009	4.96%	970,000	<b>10</b>
1991 PROM. NOTE	03/08/1991	03/08/2000	6.55%	95,200	<b>11</b>
<b>Total for Account 223</b>				<b>2,713,679</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	528,038	1
<b>Accruals:</b>		
Charged water department expense	593,205	2
Charged electric department expense		3
Charged sewer department expense	26,651	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>619,856</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	528,038	6
Social Security taxes	67,468	7
PSC Remainder Assessment	3,683	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>599,189</b>	
<b>Balance end of year</b>	<b>548,705</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1991 PROM. NOTE	0	11,900	11,900	0	2
1992 REFUNDED BOND	0	30,282	30,282	0	3
1993 PROM. NOTE	0	6,457	6,457	0	4
1993 PROM. NOTE 2	0	1,533	1,533	0	5
1994 PROM. NOTE	0	9,342	9,342	0	6
1995 REFUNDED BOND	0	15,981	15,981	0	7
1995 PROM. NOTE	0	14,317	14,317	0	8
1997 REFUNDED BOND	0	1,273	1,273	0	9
1997 PROM. NOTE	0	8,204	8,204	0	10
1998 PROM. NOTE	0	6,007	6,007	0	11
1998 PROM. NOTE 2	0	3,287	3,287	0	12
<b>Subtotal</b>	<b>0</b>	<b>108,583</b>	<b>108,583</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>108,583</b>	<b>108,583</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,866,571	0	0	0	0	<b>4,866,571</b>	1
<b>Add credits during year:</b>							
For Services	110,606					<b>110,606</b>	2
For Mains	48,178					<b>48,178</b>	3
<b>Other (specify):</b>							
FOR HYDRANTS	11,122					<b>11,122</b>	4
AUDITORS ADJUSTMENT FROM 1998	3,175					<b>3,175</b>	5
<b>Deduct charges (specify):</b>							
REFUND REMOTE METER CHARGES	1,021					<b>1,021</b>	6
<b>Balance End of Year</b>	<b>5,038,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,038,631</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,413,070					<b>1,413,070</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/1999	1,353,226	1
<b>Total (Acct. 123):</b>	<b>1,353,226</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS FOR SERVICES INSTALLED	11,193	2
AMOUNT DUE FROM TIF DISTRICTS	73,364	3
<b>Total (Acct. 124):</b>	<b>84,557</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	177,084	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>177,084</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>		<b>0</b>
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>		<b>0</b>
<b>Prepayments (165):</b>		
POSTAGE, LIFE INSURANCE AND RETIREMENT	608	18
<b>Total (Acct. 165):</b>	<b>608</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
MAPS FOR FUTURE RESERVOIR	570	20
<b>Total (Acct. 183):</b>	<b>570</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
SHORT TERM LOAN FROM SEWER UTILITY	300,000	24
<b>Total (Acct. 233):</b>	<b>300,000</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED VACATION	101,564	25
ACCRUED COMP	1,242	26
ACCRUED SICK LEAVE	3,897	27
<b>Total (Acct. 253):</b>	<b>106,703</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	22,808,767	0	0	0	22,808,767	1
Materials and Supplies	127,998	0	0	0	127,998	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	6,505,923	0	0	0	6,505,923	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,952,601	0	0	0	4,952,601	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>11,478,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,478,241</b>	
Net Operating Income	132,146	0	0	0	132,146	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.15%	N/A	N/A	N/A	1.15%	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	3,012,797	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,199,134	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>10,211,931</b>	
<b>Net Income</b>		
Net Income	69,277	5
<b>Percent Return on Proprietary Capital</b>	<b>0.68%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

RATE INCREASE HEARING IN 1999. THE RATE INCREASE WENT INTO EFFECT  
JAN. 1, 2000.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

WE HAD A FATAL ERROR OF A \$14 DIFFERENCE BETWEEN ASSETS AND LIABILITIES. I  
ADDED \$14 TO CASH TO BRING REPORT INTO BALANCE. THE REASON FOR THE  
DIFFERNCE WAS ROUNDING.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

PAID OFF 1997 REFUNDED BOND IN 1999.

ADDED 1999 PROM. NOTE IN 1999.

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

May 22, 2000

Mr. Tony Averbeck, Office Supervisor  
La Crosse Water Utility  
400 La Crosse Street  
La Crosse, WI 54601-3396

1999 Analytical Review DWCCA-2920-ELE

Dear Mr. Averbeck:

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. Pat Caffrey, Board President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	3,186,758	1
<b>Total Sales of Water</b>	<b>3,186,758</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	23,427	2
Miscellaneous Service Revenues (471)	1,252	3
Rents from Water Property (472)	672	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	61,359	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>86,710</b>	
<b>Total Operating Revenues</b>	<b>3,273,468</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	142,296	8
Pumping Expenses (620-633)	785,820	9
Water Treatment Expenses (640-652)	78,019	10
Transmission and Distribution Expenses (660-678)	541,768	11
Customer Accounts Expenses (901-905)	125,429	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	488,456	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,161,788</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	386,330	15
Amortization Expense (404-407)		16
Taxes (408)	593,204	17
<b>Total Other Operating Expenses</b>	<b>979,534</b>	
<b>Total Operating Expenses</b>	<b>3,141,322</b>	
<b>NET OPERATING INCOME</b>	<b>132,146</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	13,076	1,106,661	1,185,307	4
Commercial	2,414	1,340,902	870,186	5
Industrial	116	1,414,480	548,308	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,606</b>	<b>3,862,043</b>	<b>2,603,801</b>	
Private Fire Protection Service (462)	230		25,846	7
Public Fire Protection Service (463)	1		446,756	8
Other Sales to Public Authorities (464)	133	166,535	110,355	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>15,970</b>	<b>4,028,578</b>	<b>3,186,758</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	445,796	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWNSHIP OF SHELBY	960	4
<b>Total Public Fire Protection Service (463)</b>	<b>446,756</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	23,427	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>23,427</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	1,252	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,252</b>	
<b>Rents from Water Property (472):</b>		
INCOME FROM RENTAL OF HOSES, CURBING BOARDS, TAPPING MACHINES, ETC.	672	8
<b>Total Rents from Water Property (472)</b>	<b>672</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	61,359	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>61,359</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	44,124	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	91,088	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	7,034	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>142,296</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	1,754	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	349,746	17
Pumping Labor and Expenses (624)	182,252	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,831	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	31,571	22
Maintenance of Structures and Improvements (631)	137,145	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	79,521	25
<b>Total Pumping Expenses</b>	<b>785,820</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	29,042	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	34,834	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	14,143	33
<b>Total Water Treatment Expenses</b>	<b>78,019</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	46	37
Customer Installations Expenses (664)	596	38
Miscellaneous Expenses (665)	1,757	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	53,195	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	157,444	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	154,729	46
Maintenance of Meters (676)	50,597	47
Maintenance of Hydrants (677)	95,436	48
Maintenance of Miscellaneous Plant (678)	27,968	49
<b>Total Transmission and Distribution Expenses</b>	<b>541,768</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	21,277	50
Meter Reading Labor (902)	40,194	51
Customer Records and Collection Expenses (903)	63,958	52
Uncollectible Accounts (904)		53

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>125,429</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	85,163	56
Office Supplies and Expenses (921)	4,088	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,843	59
Property Insurance (924)	2,286	60
Injuries and Damages (925)	64,656	61
Employee Pensions and Benefits (926)	298,930	62
Regulatory Commission Expenses (928)	3,490	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,173	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	4,577	67
<b>Total Administrative and General Expenses</b>	<b>488,456</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,161,788</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		548,704	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		26,651	2
<b>Net property tax equivalent</b>		<b>522,053</b>	
Social Security		67,468	3
PSC Remainder Assessment		3,683	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>593,204</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.220000				3
County tax rate	mills		3.780000				4
Local tax rate	mills		11.820000				5
School tax rate	mills		11.640000				6
Voc. school tax rate	mills		2.340000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.800000</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>29.800000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.820000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.980000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.800000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.800000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.865772</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.800000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.800000</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>22,691,600</b>	22,691,600				22
Materials & Supplies	\$	<b>131,295</b>	131,295				23
<b>Subtotal</b>	\$	<b>22,822,895</b>	<b>22,822,895</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>9,255</b>	9,255				25
<b>Taxable Assets</b>	\$	<b>22,813,640</b>	<b>22,813,640</b>				<b>26</b>
Assessment Ratio	dec.		0.932232				27
<b>Assessed Value</b>	\$	<b>21,267,605</b>	<b>21,267,605</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.800000</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>548,704</b>	<b>548,704</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>548,704</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,283,048</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,061,475	45,545	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	665,190	5,379	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
<b>Total Pumping Plant</b>	<b>2,096,319</b>	<b>50,924</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	72,290	15,174	23
<b>Total Water Treatment Plant</b>	<b>72,290</b>	<b>15,174</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			518,420	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			706,639	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,283,048</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,107,020	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			670,569	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,147,243</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			87,464	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>87,464</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	9,915,865	74,827	27
Fire Mains (344)	0		28
Services (345)	4,401,989	223,481	29
Meters (346)	2,216,107	384,011	30
Hydrants (348)	1,554,672	40,508	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>18,171,630</b>	<b>722,827</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,792		35
Computer Equipment (391.1)	84,489	109,710	36
Transportation Equipment (392)	294,393		37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	66,133		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	168,005		41
Communication Equipment (397)	174,897		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>797,343</b>	<b>109,710</b>	
<b>Total utility plant in service directly assignable</b>	<b>22,420,630</b>	<b>898,635</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>22,420,630</b>	<b>898,635</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			82,997 26
Transmission and Distribution Mains (343)	7,713		9,982,979 27
Fire Mains (344)			0 28
Services (345)	8,425		4,617,045 29
Meters (346)	104,236		2,495,882 30
Hydrants (348)	1,987		1,593,193 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>122,361</b>	<b>0</b>	<b>18,772,096</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,792 35
Computer Equipment (391.1)			194,199 36
Transportation Equipment (392)			294,393 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)			66,133 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			168,005 41
Communication Equipment (397)			174,897 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>907,053</b>
<b>Total utility plant in service directly assignable</b>	<b>122,361</b>	<b>0</b>	<b>23,196,904</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>122,361</b>	<b>0</b>	<b>23,196,904</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	24,413	1.67%	511	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	306,135	2.50%	12,961	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	192,011	1.15%	8,126	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>522,559</b>		<b>21,598</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	620,318	2.63%	28,516	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	32,333	4.00%	3,958	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	579,331	3.13%	20,905	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	93,455	4.00%	10,828	15
<b>Total Pumping Plant</b>	<b>1,325,437</b>		<b>64,207</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	41,421	4.76%	3,802	17
<b>Total Water Treatment Plant</b>	<b>41,421</b>		<b>3,802</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	74,147	1.00%	830	19
Transmission and Distribution Mains (343)	1,498,628	0.63%	62,681	20
Fire Mains (344)	0			21
Services (345)	1,360,217	2.30%	117,719	22
Meters (346)	512,075	3.33%	99,455	23
Hydrants (348)	409,858	1.79%	34,173	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>3,854,925</b>		<b>314,858</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					24,924	2
313					0	3
314					319,096	4
315					0	5
316					200,137	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>544,157</b>	
321					648,834	8
322					0	9
323					36,291	10
324					0	11
325					600,236	12
326					0	13
327					0	14
328					104,283	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,389,644</b>	
331					0	16
332					45,223	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,223</b>	
341					0	18
342					74,977	19
343	7,713		9,232		1,562,828	20
344					0	21
345	8,425	21,257	2,079		1,450,333	22
346	104,236		13,896		521,190	23
348	1,987	3,293	5,120		443,871	24
349					0	25
	<b>122,361</b>	<b>24,550</b>	<b>30,327</b>	<b>0</b>	<b>4,053,199</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	7,778	6.67%	14	<b>27</b>
Computer Equipment (391.1)	52,392	14.29%	19,912	<b>28</b>
Transportation Equipment (392)	202,208	15.00%	22,558	<b>29</b>
Stores Equipment (393)	1,634	5.00%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	62,999	6.67%	3,134	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	131,796	15.00%	1,526	<b>33</b>
Communication Equipment (397)	129,429	6.67%	11,666	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>588,236</b>		<b>58,810</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,332,578</b>		<b>463,275</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>6,332,578</b>		 <b>463,275</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					7,792	27
391.1					72,304	28
392					224,766	29
393					1,634	30
394					66,133	31
395					0	32
396					133,322	33
397					141,095	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647,046</b>	
	<b>122,361</b>	<b>24,550</b>	<b>30,327</b>	<b>0</b>	<b>6,679,269</b>	
					<b>0</b>	<b>38</b>
	<b>122,361</b>	<b>24,550</b>	<b>30,327</b>	<b>0</b>	<b>6,679,269</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			313,618	<b>313,618</b>	1
February			308,409	<b>308,409</b>	2
March			347,489	<b>347,489</b>	3
April			361,523	<b>361,523</b>	4
May			430,103	<b>430,103</b>	5
June			506,214	<b>506,214</b>	6
July			546,133	<b>546,133</b>	7
August			497,614	<b>497,614</b>	8
September			451,506	<b>451,506</b>	9
October			385,509	<b>385,509</b>	10
November			306,126	<b>306,126</b>	11
December			292,746	<b>292,746</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>4,746,990</b>	<b>4,746,990</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use					14
Other utility use explanation: NONE					15
Water pumped into distribution system				<b>4,716,990</b>	16
Less: Water sold				4,028,578	17
Losses and unaccounted for				<b>688,412</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>15%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: WE HAVE BEEN DOING AN ONGOING LEAK DETECTION STUDY AND DO 1/3 OF THE CITY PER YEAR. 1998 WAS AT 21%.					20
Maximum gallons pumped by all methods in any one day during reporting year				23,201	21
Date of maximum: 7/15/1999					22
Cause of maximum: HOT WEATHER					23
Minimum gallons pumped by all methods in any one day during reporting year				7,340	24
Date of minimum: 12/12/1999					25
Total KWH used for pumping for the year				6,566,000	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HOOD STREET	10H	150	12	1,440,000	Yes	<b>1</b>
GREEN BAY STREET	12H	140	12	2,304,000	Yes	<b>2</b>
PINE STREET	13H	151	12	2,664,000	No	<b>3</b>
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	<b>4</b>
MYRICK PARK	15L	147	12	3,024,000	Yes	<b>5</b>
21ST PLACE	16H	160	12	2,880,000	Yes	<b>6</b>
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	<b>7</b>
WARD AVENUE	18H	155	12	3,456,000	No	<b>8</b>
KING STREET	19H	162	14	4,464,000	Yes	<b>9</b>
MEMORIAL FIELD EAST	20L	160	12	4,464,000	Yes	<b>10</b>
MEMORIAL FIELD WEST	21L	160	12	4,464,000	Yes	<b>11</b>
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	<b>12</b>
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	<b>13</b>
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	No	<b>14</b>
WESTWOOD COURT	25H	99	12	2,880,000	Yes	<b>15</b>
AIRPORT ROAD	26H	94	12	2,880,000	Yes	<b>16</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1937	1983	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9 10
Year Installed	1982	1983	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	14
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	GOULDS	PEERLESS	LAYNE	18
Year Installed	1993	1992	1956	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,918	2,450	2,180	21
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	22 23
Year Installed	1993	1953	1956	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	125	250	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	17H	18H	19H	1
Location	15TH & CHASE STREET	WARD AVENUE	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	0	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	21L	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	23
Year Installed	1970	1970	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	250	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H			14
Location	AIRPORT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,050			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	200			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	COLLECTION	DISTRIBUTION	PUMP STATION	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1913	1913		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	15	250		6
Total capacity in gallons	1,000,000	5,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	WELL 10H	WELL 12H	WELL 13H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	2.3000	2.7000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	WELL 14H	WELL 16H	WELL 17H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000	2.9000	2.9000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 18H	WELL 19H	WELL 22H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5000	4.5000	3.4000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 23H	WELL 24H	WELL 25H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	WELL 26H		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons			7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	157	0	0	0	157	1	
M	D	2.000	3,424	0	0	0	3,424	2	
M	D	4.000	8,747	0	0	0	8,747	3	
M	D	6.000	586,082	2,080	300	0	587,862	4	
M	S	6.000	1,633	0	0	0	1,633	5	
M	D	8.000	217,643	570	0	0	218,213	6	
M	S	8.000	571	0	0	0	571	7	
M	D	10.000	17,098	0	0	0	17,098	8	
M	S	10.000	840	0	0	0	840	9	
M	D	12.000	116,068	352	0	0	116,420	10	
M	S	12.000	7,227	0	0	0	7,227	11	
M	D	14.000	2,628	0	0	0	2,628	12	
M	S	14.000	175	0	0	0	175	13	
M	D	16.000	67,638	0	0	0	67,638	14	
M	S	18.000	1,844	0	0	0	1,844	15	
M	D	20.000	38,681	0	0	0	38,681	16	
M	S	20.000	1,303	0	0	0	1,303	17	
M	D	24.000	10,023	0	0	0	10,023	18	
M	S	24.000	5,488	0	0	0	5,488	19	
M	S	30.000	3	0	0	0	3	20	
M	S	36.000	324	0	0	0	324	21	
<b>Total Within Municipality</b>			<b>1,087,597</b>	<b>3,002</b>	<b>300</b>	<b>0</b>	<b>1,090,299</b>		
M	D	6.000	1,810	0	0	0	1,810	22	
M	D	8.000	5,637	0	0	0	5,637	23	
M	D	12.000	9,140	0	0	0	9,140	24	
<b>Total Outside of Municipality</b>			<b>16,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,587</b>		
<b>Total Utility</b>			<b>1,104,184</b>	<b>3,002</b>	<b>300</b>	<b>0</b>	<b>1,106,886</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	13,322	80	115	0	13,287		1
M	1.000	1,685	65	6	0	1,744	29	2
P	1.000	1	0	0	0	1		3
M	1.250	98	2	0	0	100		4
M	1.500	135	4	1	0	138		5
M	2.000	320	11	6	0	325		6
M	3.000	77	0	0	0	77		7
M	4.000	167	0	0	0	167		8
M	6.000	126	2	0	0	128		9
M	8.000	106	0	0	0	106		10
M	10.000	10	0	0	0	10		11
<b>Total Utility</b>		<b>16,047</b>	<b>164</b>	<b>128</b>	<b>0</b>	<b>16,083</b>	<b>29</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,963	2,120	1,993	0	15,090	2,376	1
0.750	1,255	120	168	0	1,207	233	2
1.000	901	180	112	0	969	164	3
1.500	278	20	61	0	237	11	4
2.000	324	2	5	0	321	71	5
3.000	86	2	4	0	84	4	6
4.000	83	3	0	0	86	46	7
6.000	23	0	1	0	22	0	8
10.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>17,914</b>	<b>2,447</b>	<b>2,344</b>	<b>0</b>	<b>18,017</b>	<b>2,905</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	12,429	1,089	18	20	0	1,534	15,090	1
0.750	545	356	8	12	0	286	1,207	2
1.000	114	665	25	32	0	133	969	3
1.500	4	86	10	14	0	123	237	4
2.000	3	179	19	32	0	88	321	5
3.000	0	28	9	11	0	36	84	6
4.000	0	23	18	9	0	36	86	7
6.000	0	3	6	1	0	12	22	8
10.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>13,095</b>	<b>2,429</b>	<b>114</b>	<b>131</b>	<b>0</b>	<b>2,248</b>	<b>18,017</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,846	13	7		1,852	2
<b>Total Fire Hydrants</b>	<b>1,846</b>	<b>13</b>	<b>7</b>	<b>0</b>	<b>1,852</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year: 1,852  
 Number of distribution system valves end of year: 2,500  
 Number of distribution valves operated during year: 500

### WATER OPERATING SECTION FOOTNOTES

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#### Water Operation & Maintenance Expenses (Page W-05)

#611 - MAINT. STRUCTURES - TUCK POINTING & GENERAL REPAIR TO PUMP STATION, \$43,900.

#612 - MAINT. RESERVOIRS - NO MAINT. IN 1999.

#614 - MAINT. WELLS - BUDGETED TO DO A SCREEN REPLACEMENT & DIDN'T DO, INSTEAD DID A SYSTEM STUDY & USED THE SCREEN REPLACEMENT MONEY, \$90,900.

#630 & 670 - SUPERVISION ACCOUNTS - SUPERINTENDENT SPLITS HIS TIME BETWEEN THE TWO JOB CODES. THE SPLITTING OF TIME IS NOT 50/50, WHICH CAUSES THE ACCOUNTS TO VARY YEAR TO YEAR.

#642 - OPERATION LABOR - LESS LABOR USED WITH WATER TREATMENT EQUIPMENT PLUS WE WERE SHORT AN EMPLOYEE PART OF THE YEAR.

#678 - MAINTENANCE OF MISCELLANEOUS - LESS LABOR CHARGED HERE, MAINT. OF MAINS & SERVICES LABOR COSTS ARE UP.

#920 - IN 1998 THE UTILITY MANAGER POSITION WAS OPEN FOR SEVERAL MONTHS WHICH CAUSED FOR LESS LABOR, THE POSITION WAS FILLED ALL OF 1999.

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#### Property Tax Equivalent (Water) (Page W-07)

February 11, 1999 the La Crosse Common Council approved a resolution that the Water Utility pay taxes using the method before state statutes were changed. The La Crosse Water Utility pays the actual current year calculation. Before this resolution was approved we were using this method.

I carried the ratio of local and school tax out to 4 places, this report carries the ratio out to 6 places. This causes the tax equivalent to be \$17 less on the report. I adjusted the utility plant beginning balance to make the tax equal what we are paying the City of La Crosse.

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

\$45545 #321 STRUCTURES & IMPROVEMENTS - CONNECTED SEVERAL WELLS TO SANITARY SEWER.

\$5379 #325 ELECTRIC PUMPING EQ - WELL STARTERS FOR WELLS 23 & 24.

\$15174 #332 WATER TREATMENT EQ - CHLORINE GAS DETECTORS FOR 9 WELLS.

\$109710 #391.1 COMPUTER EQ - ADDED COMPUTER EQUIPMENT.

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#### Water Mains (Page W-17)

2080' - 6" MAIN WAS FINANCED BY CONTRIBUTIONS

570' - 8" MAIN WAS FINANCED BY CONTRIBUTIONS

352' -12" MAIN WAS FINANCED BY UTILITY FUNDS

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

CHANGED UTILITY-OWNED SERVICES NOT IN USE AT END OF YEAR - CHANGED FROM 26 TO 29. WE MISSED 3 SERVICES IN PAST YEARS.

SERVICES FINANCED BY:

UTILITY FUNDS	77 - 3/4"
3 - 1"	
1 - 2"	
CONTRIBUTIONS	3 - 3/4"
62 - 1"	
2 - 1 1/4"	
3 - 1 1/2"	
10 - 2"	
2 - 6"	
CAP. PAID BY	1 - 1 1/2"
MUNICIPALITY	_____
164	

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

WE DIDN'T HAVE TIME TO TURN AT LEAST HALF THE VALVES IN 1999.

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