



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

---

Principal Office: 117 SPRING STREET  
OREGON, WI 53575

---

For the Year Ended: DECEMBER 31, 1999

---

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

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

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



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** OREGON MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 117 SPRING STREET  
OREGON, WI 53575

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS RENNE HOEFT  
**Title:** FINANCE DIRECTOR

**Office Address:**  
117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 3110

**Fax Number:** (608) 835 - 6503

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE, & CO., LLP  
**Title:**

**Office Address:** VIRCHOW, KRAUSE, & CO., LLP  
4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53704

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

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

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

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** VIRCHOW, KRAUSE, & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE, & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53704

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

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

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

**Date of most recent audit report:** 10/2/2000

**Period covered by most recent audit:** 1999

---

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

---

**Name:** MARK W. BELOW

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

117 SPRING STREET

OREGON, WI 53575

**Telephone:** (608) 835 - 7491

**Fax Number:** (608) 835 - 6503

**E-mail Address:**

---

**Name of utility commission/committee:**

---

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

STEVE ANDRE

DOUG GRONLI

JOHN LOURIGAN

---

**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?** YES

**Date of Ordinance:** 9/15/1967

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	545,864	525,370	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	233,233	195,242	2
Depreciation Expense (403)	152,565	120,112	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	138,458	115,084	5
<b>Total Operating Expenses</b>	<b>524,256</b>	<b>430,438</b>	
<b>Net Operating Income</b>	<b>21,608</b>	<b>94,932</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>21,608</b>	<b>94,932</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	134,610	144,540	10
Miscellaneous Nonoperating Income (421)	408,282	459,310	11
<b>Total Other Income</b>	<b>542,892</b>	<b>603,850</b>	
<b>Total Income</b>	<b>564,500</b>	<b>698,782</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>564,500</b>	<b>698,782</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	378,318	386,270	14
Amortization of Debt Discount and Expense (428)	27,676	22,135	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	28,668	31,075	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		6,174	19
<b>Total Interest Charges</b>	<b>434,662</b>	<b>433,306</b>	
<b>Net Income</b>	<b>129,838</b>	<b>265,476</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,004,681	739,205	20
Balance Transferred from Income (433)	129,838	265,476	21
Miscellaneous Credits to Surplus (434)	215	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,134,734</b>	<b>1,004,681</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	134,610	5
<b>Total (Acct. 419):</b>	<b>134,610</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER OPERATING INCOME	408,282	6
<b>Total (Acct. 421):</b>	<b>408,282</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
ADJUSTMENT TO PRIOR YEARS DEPR EXP TO ACTUAL	215	9
<b>Total (Acct. 434):</b>	<b>215</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	545,864	0	0	0	545,864	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>545,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>545,864</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	89,477		<b>89,477</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	132,650		<b>132,650</b>	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
<b>Total Payroll</b>	<b>222,127</b>	<b>0</b>	<b>222,127</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,310,159	7,176,963	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,063,095	911,163	2
<b>Net Utility Plant</b>	<b>6,247,064</b>	<b>6,265,800</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,821,064	11,745,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,081,569	1,736,191	4
<b>Net Nonutility Property</b>	<b>9,739,495</b>	<b>10,009,094</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,729,218	1,774,364	6
Special Funds (125)	1,071,710	1,023,749	7
<b>Total Other Property and Investments</b>	<b>12,540,423</b>	<b>12,807,207</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	281,202	17,811	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,273	11,641	11
Other Accounts Receivable (143)	42,721	37,624	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	221,210	27,897	14
Materials and Supplies (150)	13,681	14,381	15
Prepayments (165)	0	1,652	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>572,087</b>	<b>111,006</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	38,108	43,017	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	77,929	100,874	20
<b>Total Deferred Debits</b>	<b>116,037</b>	<b>143,891</b>	
<b>Total Assets and Other Debits</b>	<b>19,475,611</b>	<b>19,327,904</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)	371,003	371,003	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,134,734	1,004,681	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,505,737</b>	<b>1,375,684</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	7,399,900	7,779,311	<b>24</b>
Advances from Municipality (223)	585,420	644,018	<b>25</b>
Other Long-Term Debt (224)	1,528,710	1,541,470	<b>26</b>
<b>Total Long-Term Debt</b>	<b>9,514,030</b>	<b>9,964,799</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,156	141,401	<b>28</b>
Payables to Municipality (233)	547,405	342,530	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	245,210	110,149	<b>31</b>
Interest Accrued (237)	99,797	103,509	<b>32</b>
Other Current and Accrued Liabilities (238)	15,854	23,612	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>921,422</b>	<b>721,201</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,534,422	7,266,220	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>19,475,611</b>	<b>19,327,904</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)	7,310,159	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	7,310,159	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,063,095	0	0	0	10
<b>Total Accumulated Provision</b>	1,063,095	0	0	0	
<b>Net Utility Plant</b>	6,247,064	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)	
<b>Balance first of year</b>	911,163				<b>911,163</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	152,565				<b>152,565</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,174				<b>12,174</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>164,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,739</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	425				<b>425</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
1998 Retirements and Adjustment	12,382				<b>12,382</b>	<b>18</b>
<b>Total debits</b>	<b>12,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,807</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,063,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,063,095</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	11,745,285	88,021	12,242	11,821,064	1
<b>Other (specify):</b>					
NONE	0		0	0	2
<b>Total Nonutility Property (121)</b>	<b>11,745,285</b>	<b>88,021</b>	<b>12,242</b>	<b>11,821,064</b>	
Less accum. prov. depr. & amort. (122)	1,736,191	357,620	12,242	2,081,569	3
<b>Net Nonutility Property</b>	<b>10,009,094</b>	<b>(269,599)</b>	<b>0</b>	<b>9,739,495</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 for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,681	14,381
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,681</b>	<b>14,381</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Bonds	932	428	13,045	1
1989 Bonds	1,642	428	0	2
1994 Bonds	2,336	428	25,063	3
<b>Total</b>			<b>38,108</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<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.

Particulars (a)	Amount (b)	
Balance first of year	371,003	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>371,003</b>	

**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)	
Mortgage Revenue Bond	05/01/1989	10/01/2009	6.73%	0	<b>1</b>
1994 Refunding Bonds	02/01/1994	10/01/2009	5.00%	1,505,000	<b>2</b>
Clean Water Fund Loan	04/18/1995	05/01/2015	3.80%	5,894,900	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>7,399,900</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>					
1993 Manhole loan	06/23/1993	03/15/2003	5.00%	133,680	<b>1</b>
Refunding note	04/25/1994	03/15/2009	5.00%	383,807	<b>2</b>
Various projects	11/01/1993	10/01/2013	4.35%	59,171	<b>3</b>
Promissory note	09/30/1994	03/15/1999	5.00%	8,762	<b>4</b>
<b>Total for Account 223</b>				<b>585,420</b>	
<b>Other Long-Term Debt (224)</b>					
WPL Rebate WWTP Plant	03/01/1997	03/31/2002	5.14%	28,710	<b>5</b>
Well No. 5 loan	01/15/1998	01/15/2000	4.50%	1,500,000	<b>6</b>
<b>Total for Account 224</b>				<b>1,528,710</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	110,149	1
<b>Accruals:</b>		
Charged water department expense	136,950	2
Charged electric department expense		3
Charged sewer department expense	4,555	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>141,505</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	5,794	7
PSC Remainder Assessment	650	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>6,444</b>	
<b>Balance end of year</b>	<b>245,210</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>					
Mortgage Revenue Bonds 1989	20,838	81,440	83,353	18,925	1
Clean Water Fund Loan	37,767	228,597	229,030	37,334	2
<b>Subtotal</b>	<b>58,605</b>	<b>310,037</b>	<b>312,383</b>	<b>56,259</b>	
<b>Advances from Municipality (223)</b>					
Advance for various projects	954	2,811	2,861	904	3
Advance from Munic - Manholes	6,332	6,955	7,943	5,344	4
1993 Refunding Note	6,251	18,425	18,753	5,923	5
Advance from Municipality	430	477	539	368	6
<b>Subtotal</b>	<b>13,967</b>	<b>28,668</b>	<b>30,096</b>	<b>12,539</b>	
<b>Other Long-Term Debt (224)</b>					
1996 Well #5 project	30,937	67,562	67,500	30,999	7
WP&L Rebate loan	0	719	719	0	8
<b>Subtotal</b>	<b>30,937</b>	<b>68,281</b>	<b>68,219</b>	<b>30,999</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>103,509</b>	<b>406,986</b>	<b>410,698</b>	<b>99,797</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	2,980,060	0	0	4,286,160	0	<b>7,266,220</b>	1
<b>Add credits during year:</b>							
For Services	17,932					<b>17,932</b>	2
For Mains	45,724					<b>45,724</b>	3
<b>Other (specify):</b>							
FOR HYDRANTS	4,413					<b>4,413</b>	4
FOR SANITARY SEWERS				33,373		<b>33,373</b>	5
FOR LATERALS				18,320		<b>18,320</b>	6
CONNECTION FEES				148,440		<b>148,440</b>	7
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	8
<b>Balance End of Year</b>	<b>3,048,129</b>	<b>0</b>	<b>0</b>	<b>4,486,293</b>	<b>0</b>	<b>7,534,422</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	9

## 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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
STATE INVESTMENT POOL	1,448,495	2
STATE INVESTMENT POOL FOR CONSTRUCTION	280,723	3
<b>Total (Acct. 124):</b>	<b>1,729,218</b>	
<b>Special Funds (125):</b>		
BOND AND INTEREST REDEMPTION FUND	3,451	4
DEPRECIATION FUND	190,116	5
REPLACEMENT FUND	346,007	6
REDEMPTION FUND	532,136	7
<b>Total (Acct. 125):</b>	<b>1,071,710</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	13,273	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>13,273</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	42,721	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>42,721</b>	
<b>Receivables from Municipality (145):</b>		
PRIOR YEAR RECEIVABLE	27,897	16
SPECIAL ASSESSMENTS & DELINQUENT BILLS PLACED ON TAX ROLL	21,212	17
PUBLIC FIRE PROTECTION	165,601	18
FOOT PATH INSTALLATION COSTS	6,500	19
<b>Total (Acct. 145):</b>	<b>221,210</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>Prepayments (165):</b>		
NONE	0	20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	8,963	22
LOSS ON 1994 REFUNDING - 1/1/95	68,966	23
<b>Total (Acct. 183):</b>	<b>77,929</b>	
<b>Payables to Municipality (233):</b>		
OPERATING PAYROLL, BENEFITS, AND OTHER EXPENSES	289,470	24
UTILITY DEBT PAYMENT MADE FROM GENERAL FUND	29,016	25
KIERSTEAD LANE CAPITAL PROJECT	228,919	26
<b>Total (Acct. 233):</b>	<b>547,405</b>	
<b>Other Deferred Credits (253):</b>		
NONE		27
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,243,561	0	0	0	7,243,561	1
Materials and Supplies	14,031	0	0	0	14,031	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	987,129	0	0	0	987,129	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,014,094	0	0	0	3,014,094	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,256,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,256,369</b>	
Net Operating Income	21,608	0	0	0	21,608	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.66%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.66%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	371,003	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,069,707	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,440,710</b>	
<b>Net Income</b>		
Net Income	129,838	5
<b>Percent Return on Proprietary Capital</b>	<b>9.01%</b>	

---

## 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

---

### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

Adjustment of \$216 was debited to account 110 in order to reconcile to actual accumulated depreciation. Depreciation expense in the prior year was understated by this amount. A corresponding adjustment is shown on page F-2 as a credit to unappropriated surplus.

---

### Bonds (Acct. 221) (Page F-14)

The split between the 1989 Mortgage Revenue Bonds and the 1994 Refunding Bonds was incorrect for 1998. The corrected balances are now listed.

---

---

**FINANCIAL SECTION FOOTNOTES**

---

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

December 15, 2000

Ms. Kathleen A. Kraus, Clerk Treasurer  
Oregon Municipal Water and Sewer Utility  
117 Spring Street  
Oregon, WI 53575-1494

1999 Analytical Review DWCCA-4440-PJL

Dear Ms. Kraus:

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

1. In our letter of October 11, 1999, (copy enclosed) we instructed that the Unamortized portion of the loss on 1994 advance refunding which was reported in Account 183 in the 1998 annual report should be reported in Account 181, Unamortized Debt Discount & Expense on page F-12 in 1999. However, we note that in the 1999 report the loss is still reported in Account 183. Please confirm that the loss will be reported in Account 181 in the 2000 report.
2. During our review, we noted that in Account 145, Receivables from Municipality on page F-19, you reported \$27,897 described as prior year receivable. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.
4. Please provide an explanation of the difference between the 2,173 water services reported as in use at the end of the year on page W-16 and the 2,682 metered general customers reported in column (b) of the Water Operating Revenues - Sales of Water schedule on page W-2.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

---

## FINANCIAL SECTION FOOTNOTES

---

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4440.doc

cc: Mr. Steve Andre

THE FOLLOWING RESPONSE RECEIVED FROM STACY WAGNER OF VK ON 1/5/01.

We are writing in response to your inquiry into Oregon Water Utility's 1999 annual report. We offer the following explanations:

1. We will report the balance of the unamortized loss on a 1994 advance refunding in Account 181 in the 2000 annual report.
2. There were \$27,897 of prior year receivables shown in account 145 in the 1999 annual report. It was not the intention of management at the end of 1998 that this amount would be recovered over a period that exceeded one year. However, due to the unexpected retirement of the long-time Village Clerk / Treasurer in 1999, the interfund balances that would normally have been settled on an annual basis carried over into 2000. It was the intention of management that all outstanding interfund balances would be settled before December 31, 2000, to the extent possible. However, we have noted that if long-term advances are recorded in the future, they will be charged to Account 123.

3. The following are explanations for account variances that exceed \$5,000 and 25%:

Account 622 - Power Purchased for Pumping - The balance in this account increased over 1998 because Well No. 5 was on-line for the entire year and Alliant rates increased in 1999.

Account 641 - Operation Supplies and Expense - The increase in the account balance was due primarily to additional testing requirements and the sampling related to with Well No. 5.

Account 902 - Accounting and Collecting Labor - The balance in this account increased over 1998 because a portion of the finance director and office wages are now charged here. Management decided that the change in allocation methods was warranted because the finance director assists with billing and is in fact the back-up should the billing clerk be absent. In addition, office staff spend a fair amount of time taking payments at village hall.

4. Management is currently working on resolving the discrepancy between active services and number of meters /customers. We believe it may be a combination of the way services are tracked and the inclusion of water only meters as additional customers. We will forward information to the PSCW as soon as possible. At a minimum, the discrepancy will be resolved and adjustments will be made in the 2000 annual report.

---

## FINANCIAL SECTION FOOTNOTES

---

Please confirm receipt of this response and let me know when the review is closed. Also, if you need any additional information, please don't hesitate to call.

Review Closed.

PJL

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	527,572	1
<b>Total Sales of Water</b>	<b>527,572</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,384	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,908	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,292</b>	
<b>Total Operating Revenues</b>	<b>545,864</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	11,573	8
Pumping Expenses (620-625)	30,932	9
Water Treatment Expenses (630-635)	5,540	10
Transmission and Distribution Expenses (640-655)	81,522	11
Customer Accounts Expenses (901-904)	14,529	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	89,137	14
<b>Total Operation and Maintenance Expenses</b>	<b>233,233</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	152,565	15
Amortization Expense (404-407)		16
Taxes (408)	138,458	17
<b>Total Other Operating Expenses</b>	<b>291,023</b>	
<b>Total Operating Expenses</b>	<b>524,256</b>	
<b>NET OPERATING INCOME</b>	<b>21,608</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	1	2,631	2,987	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>2,631</b>	<b>2,987</b>	
Metered Sales to General Customers (461)				
Residential	2,361	137,998	266,450	4
Commercial	316	43,375	70,214	5
Industrial	5	2,822	3,073	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,682</b>	<b>184,195</b>	<b>339,737</b>	
Private Fire Protection Service (462)	9		4,004	7
Public Fire Protection Service (463)	1		165,601	8
Other Sales to Public Authorities (464)	20	12,071	15,243	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>2,713</b>	<b>198,897</b>	<b>527,572</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)	165,601	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>165,601</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,384	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,384</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	15,652	10
<b>Other (specify):</b> RECONNECTIONS AND MISCELLANEOUS INVOICES	1,256	11
<b>Total Other Water Revenues (474)</b>	<b>16,908</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	11,573	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>11,573</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,536	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,396	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>30,932</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,696	10
Chemicals (631)	2,844	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,540</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	36,679	14
Operation Supplies and Expenses (641)	16,833	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,256	16
Maintenance of Mains (651)	15,880	17
Maintenance of Services (652)	1,996	18
Maintenance of Meters (653)	1,329	19
Maintenance of Hydrants (654)	3,479	20
Maintenance of Other Plant (655)	3,070	21
<b>Total Transmission and Distribution Expenses</b>	<b>81,522</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,333	<b>22</b>
Accounting and Collecting Labor (902)	10,542	<b>23</b>
Supplies and Expenses (903)	2,654	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,529</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	25,118	<b>27</b>
Office Supplies and Expenses (921)	4,243	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	24,342	<b>30</b>
Property Insurance (924)	3,264	<b>31</b>
Injuries and Damages (925)	1,978	<b>32</b>
Employee Pensions and Benefits (926)	24,215	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,816	<b>35</b>
Transportation Expenses (933)	4,161	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>89,137</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>233,233</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		135,061	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,555	2
<b>Net property tax equivalent</b>		<b>130,506</b>	
Social Security		7,302	3
PSC Remainder Assessment		650	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>138,458</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.212900				3
County tax rate	mills		3.538800				4
Local tax rate	mills		6.532600				5
School tax rate	mills		13.929800				6
Voc. school tax rate	mills		1.546700				7
Other tax rate - Local	mills		0.460600				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.221400</b>				<b>10</b>
Less: state credit	mills		2.204700				11
<b>Net tax rate</b>	mills		<b>24.016700</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.532600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.476500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.460600</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.469700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.221400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.856922</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.016700</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.580444</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,164,797</b>	7,164,797				22
Materials & Supplies	\$	<b>14,381</b>	14,381				23
<b>Subtotal</b>	\$	<b>7,179,178</b>	<b>7,179,178</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>194,003</b>	194,003				25
<b>Taxable Assets</b>	\$	<b>6,985,175</b>	<b>6,985,175</b>				<b>26</b>
Assessment Ratio	dec.		0.939500				27
<b>Assessed Value</b>	\$	<b>6,562,572</b>	<b>6,562,572</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.580444</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>135,061</b>	<b>135,061</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	91,932					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>135,061</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 \$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)	
<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)	32,753		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)	624,005	730	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>656,758</b>	<b>730</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	849,240	3,676	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	418,525		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,420		20
<b>Total Pumping Plant</b>	<b>1,270,185</b>	<b>3,676</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	49,248	1,400	23
<b>Total Water Treatment Plant</b>	<b>49,248</b>	<b>1,400</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,191		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)			32,753	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)		(4,592)	620,143	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(4,592)</b>	<b>652,896</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(1,500)	851,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(2,521)	416,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(2,420)	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(6,441)</b>	<b>1,267,420</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(1,133)	49,515	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(1,133)</b>	<b>49,515</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,191	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	463,457		26
Transmission and Distribution Mains (343)	3,017,264	45,724	27
Fire Mains (344)	0		28
Services (345)	721,554	17,932	29
Meters (346)	471,119	26,129	30
Hydrants (348)	397,524	25,857	31
Other Transmission and Distribution Plant (349)	273		32
<b>Total Transmission and Distribution Plant</b>	<b>5,076,382</b>	<b>115,642</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,154		35
Computer Equipment (391.1)	28,934	10,951	36
Transportation Equipment (392)	27,943		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	60,359	13,388	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>124,390</b>	<b>24,339</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,176,963</b>	<b>145,787</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,176,963</b>	<b>145,787</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)			463,457 26
Transmission and Distribution Mains (343)			3,062,988 27
Fire Mains (344)			0 28
Services (345)			739,486 29
Meters (346)	275		496,973 30
Hydrants (348)	150		423,231 31
Other Transmission and Distribution Plant (349)			273 32
<b>Total Transmission and Distribution Plant</b>	<b>425</b>	<b>0</b>	<b>5,191,599</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,154 35
Computer Equipment (391.1)			39,885 36
Transportation Equipment (392)			27,943 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			73,747 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>148,729</b>
<b>Total utility plant in service directly assignable</b>	<b>425</b>	<b>(12,166)</b>	<b>7,310,159</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>425</b>	<b>(12,166)</b>	<b>7,310,159</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			19,962	<b>19,962</b>	1
February			17,170	<b>17,170</b>	2
March			19,381	<b>19,381</b>	3
April			18,571	<b>18,571</b>	4
May			21,015	<b>21,015</b>	5
June			21,286	<b>21,286</b>	6
July			25,150	<b>25,150</b>	7
August			22,192	<b>22,192</b>	8
September			23,361	<b>23,361</b>	9
October			20,111	<b>20,111</b>	10
November			19,693	<b>19,693</b>	11
December			20,839	<b>20,839</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>248,731</b>	<b>248,731</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				11,484	13
Less: Other utility use				808	14
Other utility use explanation:					15
Broken water mains, street sweeper, sewer jetter, watering sod, misc. system repairs, reservoir overflows, meter testing, street and lift station washdowns.					
Water pumped into distribution system				<b>236,439</b>	16
Less: Water sold				198,897	17
Losses and unaccounted for				<b>37,542</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>16%</b>	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				1,227	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
Dry weather lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				511	24
Date of minimum: 2/28/1999					25
Total KWH used for pumping for the year				480,562	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	<b>1</b>
820 SCOTT STREET	4	843	16	1,224,000	Yes	<b>2</b>
1225 UNION ROAD	5	890	16	1,224,000	Yes	<b>3</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	#3	#4	#5	1
Location	680 HILLCREST	820 SCOTT STREET	1225 UNION ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	PEERLESS	AMERICAN IND. PUMP	GOOLDS PUMPS INC.	5
Year Installed	1967	1991	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	CUTTER HAMMOND	U S ELECTRIC MOTORS	U.S. MOTERS	10
Year Installed	1967	1991	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	70	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3	#4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	3
Year constructed	1975	1978	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	61	90	135	6
Total capacity in gallons	450,000	400,000	70,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	1.4400	1.4400	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	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	114		6
Total capacity in gallons	40,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2240		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	4.000	20,875	0	0	0	20,875	1
M	D	6.000	41,909	13	0	0	41,922	2
M	D	8.000	106,059	1,988	0	0	108,047	3
M	D	10.000	6,563	0	0	0	6,563	4
M	D	12.000	9,713	0	0	0	9,713	5
<b>Total Within Municipality</b>			<b>185,119</b>	<b>2,001</b>	<b>0</b>	<b>0</b>	<b>187,120</b>	
M	T	10.000	4,250	0	0	0	4,250	6
<b>Total Outside of Municipality</b>			<b>4,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	
<b>Total Utility</b>			<b>189,369</b>	<b>2,001</b>	<b>0</b>	<b>0</b>	<b>191,370</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)	
L	0.750	190	0	0	0	190		1
M	0.750	782	0	0	0	782	19	2
L	1.000	1	0	0	0	1		3
M	1.000	1,203	22	0	0	1,225	154	4
M	1.250	2	0	0	0	2		5
M	1.500	52	0	0	0	52	6	6
M	2.000	79	7	0	0	86	6	7
M	3.000	1	0	0	0	1		8
M	4.000	18	0	0	0	18	6	9
M	6.000	5	0	0	0	5		10
M	8.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>2,335</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>2,364</b>	<b>191</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 (o).

#### 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	2	1	(2)	0	0	1
0.750	2,549	156	4	0	2,701	263	2
1.000	43	2	1	0	44	4	3
1.500	53	1	0	0	54	8	4
2.000	14	0	0	0	14	0	5
2.500	0	0	0	0	0	0	6
3.000	12	2	0	0	14	10	7
4.000	1	0	0	0	1	1	8
6.000	1	0	1	0	0	0	9
8.000	3	1	0	0	4	1	10
<b>Total:</b>	<b>2,677</b>	<b>164</b>	<b>7</b>	<b>(2)</b>	<b>2,832</b>	<b>287</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	0	0	0	0	0	0	0	1
0.750	2,363	228	3	6	29	72	2,701	2
1.000	1	38	1	0	1	3	44	3
1.500	0	34	1	7	4	8	54	4
2.000	0	11	0	2	1	0	14	5
2.500	0	0	0	0	0	0	0	6
3.000	0	5	0	4	5	0	14	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	4	0	4	10
<b>Total:</b>	<b>2,364</b>	<b>316</b>	<b>5</b>	<b>20</b>	<b>44</b>	<b>83</b>	<b>2,832</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	1				1	1
Within Municipality	353	4	3		354	2
<b>Total Fire Hydrants</b>	<b>354</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>355</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	250
Number of distribution system valves end of year:	465
Number of distribution valves operated during year:	338

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operating Revenues - Sales of Water (Page W-02)

Corrections made per utility letter of March 7, 2001. ele

---

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

The following expense fluctuations are per 1/5/01 email from utility.

Account 622 - Power Purchased for Pumping - The balance in this account increased over 1998 because Well No. 5 was on-line for the entire year and Alliant rates increased in 1999.

Account 641 - Operation Supplies and Expense - The increase in the account balance was due primarily to additional testing requirements and the sampling related to with Well No. 5.

Account 902 - Accounting and Collecting Labor - The balance in this account increased over 1998 because a portion of the finance director and office wages are now charged here. Management decided that the change in allocation methods was warranted because the finance director assists with billing and is in fact the back-up should the billing clerk be absent. In addition, office staff spend a fair amount of time taking payments at village hall.

---

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

Adjustments of \$12,166 represent retirements which took place in 1998.

The beginning balance of \$849,240 in account #320-Land and Land Rights was correctly reclassified to account #321-Structures and Improvements.

---

### Pumping and Purchased Water Statistics (Page W-10)

Corrections made per letter dated March 7, 2001. ele

---

### Water Mains (Page W-15)

All water main additions for 1999 were financed through developer contributions.

---

### Water Services (Page W-16)

All services were financed through developer contributions.

---

### Meters (Page W-17)

Adjustment represents retirement of meters placed into service in 1999.

---