



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF OSHKOSH WATER UTILITY

Principal Office: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF OSHKOSH WATER UTILITY

Utility Address: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EDWARD A NOKES
Title: DIRECTOR OF FINANCE

Office Address:
215 CHURCH AVE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

Telephone: (920) 236 - 5006

Fax Number: (920) 236 - 5039

E-mail Address: enokes@ci.oshkosh.wi.us

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MRS MELANIE BLOECHL
Title: MAYOR

Office Address:
P.O. BOX 1130
OSHKOSH, WI 54903-1130

Telephone: (920) 236 - 5000

Fax Number: (920) 236 - 5039

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: SCHENCK & ASSOCIATES

Title:

Office Address: SCHENCK & ASSOCIATES

10 FOREST AVE.

P.O. BOX 1809

FOND DU LAC, WI 54936-1809

Telephone: (920) 921 - 2953

Fax Number: (920) 921 - 3902

E-mail Address:

Date of most recent audit report: 3/28/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID PATEK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

215 CHURCH AVE

P.O. BOX 1130

OSHKOSH, WI 54903-1130

Telephone: (920) 236 - 5065

Fax Number: (920) 236 - 5039

E-mail Address:

Name of utility commission/committee: None. Supervised by Director of Public Works

Names of members of utility commission/committee:

MRS MELANIE BLOECHL, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,821,584	6,737,351	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,471,993	2,442,759	2
Depreciation Expense (403)	876,054	646,238	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	728,958	722,156	5
Total Operating Expenses	5,077,005	3,811,153	
Net Operating Income	3,744,579	2,926,198	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,744,579	2,926,198	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(10,653)	6,456	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	687,732	1,357,773	10
Miscellaneous Nonoperating Income (421)	110,553	114,776	11
Total Other Income	787,632	1,479,005	
Total Income	4,532,211	4,405,203	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	444,897	13
Total Miscellaneous Income Deductions	0	444,897	
Income Before Interest Charges	4,532,211	3,960,306	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,582,214	1,348,633	14
Amortization of Debt Discount and Expense (428)	67,581	67,581	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	379,784	288,843	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	2,029,579	1,705,057	
Net Income	2,502,632	2,255,249	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,195,815	9,940,566	20
Balance Transferred from Income (433)	2,502,632	2,255,249	21
Miscellaneous Credits to Surplus (434)	417,897	0	22
Miscellaneous Debits to Surplus--Debit (435)	247,300	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	14,869,044	12,195,815	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
REVENUE BONDS REDEMPTION FUND	35,422	5
OPERATING FUNDS	67,140	6
DEPRECIATION FUNDS	4,635	7
LOAN FUNDS	580,535	8
Total (Acct. 419):	687,732	
Miscellaneous Nonoperating Income (421):		
INTEREST SUBSIDY FROM TIF DISTRICTS FOR THEIR PORTION OF WATER REVENUE	110,553	9
Total (Acct. 421):	110,553	
Miscellaneous Amortization (425):		
NONE	0	10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1998 AUDIT ENTRY NOT POSTED-LOSS ON REFUND TO DEFERRED DEBIT	417,897	12
Total (Acct. 434):	417,897	
Miscellaneous Debits to Surplus (435):		
ADDITIONAL ANNUAL DEPR FOR 1998 ON OLD FILTRATION PLANT	247,300	13
Total (Acct. 435)--Debit:	247,300	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	15
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,606				6,606	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	14,669				14,669	2
Payroll	2,590				2,590	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	17,259	0	0	0	17,259	
Net income (or loss)	(10,653)	0	0	0	(10,653)	

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	8,821,584	0	0	0	8,821,584	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	8,821,584	0	0	0	8,821,584	

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	1,170,793		1,170,793	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,590		2,590	6
Other nonutility expenses			0	7
Water utility plant accounts	26,757		26,757	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,200,140	0	1,200,140	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	67,242,768	59,685,027	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,272,614	7,825,448	2
Net Utility Plant	59,970,154	51,859,579	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	59,970,154	51,859,579	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	6,090,302	16,582,167	9
Total Other Property and Investments	6,090,302	16,582,167	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	1,179,330	613,193	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,168,407	868,594	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,036,587	759,727	18
Materials and Supplies (151-163)	505,558	472,174	19
Prepayments (165)	7,755	7,977	20
Interest and Dividends Receivable (171)	4,588	2,146	21
Accrued Utility Revenues (173)	989,207	720,596	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	5,891,532	3,444,507	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	716,258	287,583	24
Other Deferred Debits (182-186)	219,092	242,333	25
Total Deferred Debits	935,350	529,916	
Total Assets and Other Debits	72,887,338	72,416,169	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,817,450	1,707,687	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	14,869,044	12,195,815	28
Total Proprietary Capital	16,686,494	13,903,502	
LONG-TERM DEBT			
Bonds (221-222)	34,593,672	34,748,697	29
Advances from Municipality (223)	8,124,974	8,381,352	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	42,718,646	43,130,049	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,111,694	2,671,654	33
Payables to Municipality (233)	1,056,457	1,877,568	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	650,000	650,000	36
Interest Accrued (237)	169,233	57,399	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)	232,638	158,682	41
Total Current and Accrued Liabilities	3,220,022	5,415,303	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
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
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,262,171	9,967,313	49
Total Liabilities and Other Credits	72,887,333	72,416,167	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	65,586,176	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)	1,656,592				7
Total Utility Plant	67,242,768	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,272,614	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
Total Accumulated Provision	7,272,614	0	0	0	
Net Utility Plant	59,970,154	0	0	0	

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)	
Balance first of year	7,825,448				7,825,448	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	876,054				876,054	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	54,548				54,548	6
Accruals charged other						7
accounts (specify):						8
none					0	9
Salvage	1,483				1,483	10
Other credits (specify):						11
add'l depr old plant per psc	247,300				247,300	12
Total credits	1,179,385	0	0	0	1,179,385	13
Debits during year						14
Book cost of plant retired	1,732,219				1,732,219	15
Cost of removal	0				0	16
Other debits (specify):						17
none					0	18
Total debits	1,732,219	0	0	0	1,732,219	19
Balance End of Year	7,272,614	0	0	0	7,272,614	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	505,558	472,174 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	505,558	472,174

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING LOSS	18,333	428	220,001	1
1997 BOND ANTICIPATION NOTES	49,249	428	0	2
1998 REFUNDING	0	428	417,897	3
1999 REFUNDING	0	428	78,360	4
Total			716,258	
Unamortized premium on debt (251)				
NONE	0	428	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,707,687	1
Changes during year (explain):		
WATER IMPROVEMENTS PAID FOR BY TIF DISTRICTS	109,763	2
Balance end of year	<u><u>1,817,450</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Refunding Water Revenue Bonds	01/01/1996	01/01/2012	5.15%	3,090,000	1
1998 Safe Drinking Water Loan	12/16/1998	05/01/2018	2.64%	6,463,697	2
1999 SAFE DRINKING WATER LOAN	07/14/1999	05/01/2018	2.64%	5,449,975	3
1999 REFUNDING BANS	12/01/1999	01/01/2002	4.70%	19,590,000	4
Total Bonds (Account 221):				34,593,672	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 34,593,672

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992B Promissory Notes	05/01/1992	12/01/2001	5.81%	40,000	1
1993 Promissory Notes	05/01/1993	12/01/2002	4.92%	65,000	2
1993 Refunding Bonds	04/01/1993	12/01/2005	4.61%	691,875	3
1993A Refunding Bonds	10/01/1993	12/01/2006	4.59%	275,122	4
1994 Promissory Notes	05/01/1994	12/01/2003	5.34%	165,000	5
1995 Promissory Notes	06/01/1995	12/01/2004	5.23%	50,000	6
1995 Refunding Bonds	08/01/1995	05/01/2004	4.69%	69,400	7
1996 Corporate Purpose Bonds	06/01/1996	12/01/2011	5.56%	2,425,000	8
1996 Promissory Notes	06/01/1996	12/01/2005	5.05%	50,000	9
1997 Promissory Notes	06/01/1997	12/01/2006	5.38%	110,000	10
1998 Corporate Purpose Bonds	03/01/1998	12/01/2017	4.89%	335,000	11
1998 Promissory Notes	03/01/1998	12/01/2007	4.49%	130,000	12
1998 Refunding Bonds	05/01/1998	12/01/2014	4.77%	3,157,065	13
1999 CORPORATE PURPOSE BONDS	03/01/1999	12/01/2018	4.67%	273,000	14
1999 PROMISSORY NOTES	03/01/1999	12/01/2008	4.10%	244,000	15
1992 Refunding Bonds	05/01/1992	11/01/2002	8.45%	44,512	16
Total for Account 223				8,124,974	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	650,000	1
Accruals:		
Charged water department expense	728,958	2
Charged electric department expense		3
Charged sewer department expense	15,548	4
Other (explain):		
NONE		5
Total Accruals and other credits	744,506	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	84,438	7
PSC Remainder Assessment	10,068	8
Other (explain):		
Transfer to due to municipality	650,000	9
Total payments and other debits	744,506	
Balance end of year	650,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Refunding Revenue Bonds	0	172,343	172,343	0	1
1998 Safe Drinking Water Loan	7,110	170,641	149,311	28,440	2
1997 Water Bond Anticipation Notes	0	1,095,758	1,095,758	0	3
Capitalization of 1997 BAN's	0			0	4
1999 SAFE DRINKING WATER LOAN		66,744	42,764	23,980	5
1999 REFUNDING BANS		76,728	0	76,728	6
Subtotal	7,110	1,582,214	1,460,176	129,148	
Advances from Municipality (223)					
1996 Promissory Notes	233	2,769	2,790	212	7
1996 Corporate Purpose Bonds	11,711	139,903	140,530	11,084	8
1995 Corporate Purpose Bonds	0			0	9
1995 Promissory Notes	258	3,052	3,095	215	10
1995 Refunding Bonds	1,645	6,205	7,121	729	11
1994 Corporate Purpose Bonds	0			0	12
1994 Promissory Notes	799	9,530	9,593	736	13
1993 Promissory Notes	323	3,823	3,880	266	14
1993 Corporate Purpose Bonds	0			0	15
1993 Refunding Bonds	3,145	37,443	37,738	2,850	16
1993A Refunding Bonds	1,141	13,573	13,686	1,028	17
1992B Promissory Notes	298	3,482	3,580	200	18
1992 Refunding Bonds	933	4,667	5,031	569	19
1997 Promissory Notes	548	6,522	6,570	500	20
1998 Corporate Purpose Bonds	14,382	16,290	29,286	1,386	21
1998 Promissory Notes	5,157	5,834	10,501	490	22
1998 Refunding Bonds	9,716	116,045	116,587	9,174	23
1999 CORPORATE PURPOSE BONDS		2,129	0	2,129	24
1999 PROMISSORY NOTES		8,517	0	8,517	25
Subtotal	50,289	379,784	389,988	40,085	
Other Long-Term Debt (224)					
NONE	0			0	26
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	27
Subtotal	0	0	0	0	
Total	57,399	1,961,998	1,850,164	169,233	

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	9,967,313	0	0	0	0	9,967,313	1
Add credits during year:							
For Services	31,607					31,607	2
For Mains	200,985					200,985	3
Other (specify):							
METERS	56,893					56,893	4
HYDRANTS	5,373					5,373	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	10,262,171	0	0	0	0	10,262,171	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,098,300					1,098,300	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	94,276	4
Total (Acct. 126):	94,276	
Other Special Funds (128):		
SPECIAL CONSTRUCTION FUND	5,595,766	5
REVENUE BOND REDEMPTION FUND	400,260	6
Total (Acct. 128):	5,996,026	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,168,407	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE	0	13
Total (Acct. 142):	2,168,407	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

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)	
Other Accounts Receivable (143):		
NONE	0	16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT EXPENSE-SEWER UTILITY	841,865	17
CONNECTION CHARGES-SPECIAL ASSESSMENT FUND	45,774	18
DUE FROM SEWER UTILITY-CONSTRUCTION CONTRACTS	32	19
TIF9	3,226	20
DECEMBER PAYBACK	145,690	21
Total (Acct. 145):	1,036,587	
Prepayments (165):		
PREPAID INSURANCE	7,755	22
Total (Acct. 165):	7,755	
Extraordinary Property Losses (182):		
NONE	0	23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	24
Total (Acct. 183):	0	
Clearing Accounts (184):		
CYLINDER DEPOSITS	7,408	25
Total (Acct. 184):	7,408	
Temporary Facilities (185):		
NONE	0	26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINT WATER TOWER	211,684	27
Total (Acct. 186):	211,684	
Payables to Municipality (233):		
1999 PILOT	650,000	28
TIF9	3,226	29
JOINT INTEREST TO SEWER	213,231	30
BOND MONEY TRANSFERRED TO TIF 8	190,000	31
Total (Acct. 233):	1,056,457	
Other Deferred Credits (253):		
NONE	0	32
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	50,160,862	0	0	0	50,160,862	1
Materials and Supplies	488,866	0	0	0	488,866	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,549,031	0	0	0	7,549,031	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,114,742	0	0	0	10,114,742	6
Other (specify):						
NONE					0	7
Average Net Rate Base	32,985,955	0	0	0	32,985,955	
Net Operating Income	3,744,579	0	0	0	3,744,579	8
Net Operating Income as a percent of Average Net Rate Base						
	11.35%	N/A	N/A	N/A	11.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,762,568	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	13,532,429	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	15,294,997	
Net Income		
Net Income	2,502,632	5
Percent Return on Proprietary Capital	16.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

Several new subdivisions added in 1999.

4. Estimated changes in revenues due to rate changes.

Majority of revenue increase is due to rate change.

5. Obligations incurred or assumed, excluding commercial paper.

Borrowing by the City for the utility in the form of \$224,000 of Corporate Purpose Bonds and \$273,000 of Promissory Notes.

Also issued \$5,449,975 of Safe Drinking Water Loans and \$19,590,000 of Refunding BANS.

6. Formal proceedings with the Public Service Commission.

Rate case late 1998 affected 1999 bills.

7. Any additional matters.

Changed billing systems in July

Began using the new water plant in December even though the construction contract has not been closed out and change orders to that contract continue to come in.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

434

Adjustment to fund balance for 1998 audit entry not included in last year's report. Moved loss on refunding to deferred debits.

435

Additional depreciation for 1998 on old plant and equipment per PSC letter dated 10/11/99 from Elaine.

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

186: Misc. deferred debits. Used the authorized amortization schedule for water tower painting. Authorized in 1999.

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Mr. Edward A. Nokes, Director of Finance
City of Oshkosh Water Utility
215 Church Avenue
P.O. Box 1130
Oshkosh, WI 54903-1130

1999 Analytical Review DWCCA-4480-ELE

Dear Mr. Nokes:

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

cc: Mayor Melanie Bloechl

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	8,611,029	1
Total Sales of Water	8,611,029	
Other Operating Revenues		
Forfeited Discounts (470)	33,761	2
Miscellaneous Service Revenues (471)	63,960	3
Rents from Water Property (472)	66,209	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	46,625	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	210,555	
Total Operating Revenues	8,821,584	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	400,781	9
Water Treatment Expenses (640-652)	1,442,430	10
Transmission and Distribution Expenses (660-678)	871,243	11
Customer Accounts Expenses (901-905)	150,234	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	607,305	14
Total Operation and Maintenance Expenses	3,471,993	
Other Operating Expenses		
Depreciation Expense (403)	876,054	15
Amortization Expense (404-407)		16
Taxes (408)	728,958	17
Total Other Operating Expenses	1,605,012	
Total Operating Expenses	5,077,005	
NET OPERATING INCOME	3,744,579	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	18,789	879,681	3,840,126	4
Commercial	2,130	503,979	1,695,772	5
Industrial	135	358,341	975,475	6
Total Metered Sales to General Customers (461)	21,054	1,742,001	6,511,373	
Private Fire Protection Service (462)	287		135,348	7
Public Fire Protection Service (463)	1		1,001,411	8
Other Sales to Public Authorities (464)	292	324,019	962,897	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 21,634	 2,066,020	 8,611,029	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	1,001,411	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,001,411	
Forfeited Discounts (470):		
Customer late payment charges	33,761	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	33,761	
Miscellaneous Service Revenues (471):		
RECONNECTS AND SERVICE INITIATION FEES	63,960	7
Total Miscellaneous Service Revenues (471)	63,960	
Rents from Water Property (472):		
RENT OF LAND	75	8
PHONE ANTENNAS ON WATER TOWER	66,134	9
Total Rents from Water Property (472)	66,209	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	35,602	11
Other (specify):		
BAD CHECKS	210	12
NET SALES OF MISCELLANEOUS MATERIALS	10,813	13
Total Other Water Revenues (474)	46,625	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	16,541	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	143,455	17
Pumping Labor and Expenses (624)	91,101	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	24,701	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	25,118	22
Maintenance of Structures and Improvements (631)	97,508	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,357	25
Total Pumping Expenses	400,781	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	16,541	26
Chemicals (641)	539,519	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	122,101	28
Miscellaneous Expenses (643)	634,067	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	25,118	31
Maintenance of Structures and Improvements (651)	105,084	32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	1,442,430	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	89,315	34
Storage Facilities Expenses (661)	1,795	35
Transmission and Distribution Lines Expenses (662)	8,468	36
Meter Expenses (663)	22,278	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	110,623	39
Rents (666)	595	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	8,511	42
Maintenance of Distribution Reservoirs and Standpipes (672)	30,241	43
Maintenance of Transmission and Distribution Mains (673)	248,096	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	222,054	46
Maintenance of Meters (676)	83,867	47
Maintenance of Hydrants (677)	43,804	48
Maintenance of Miscellaneous Plant (678)	1,596	49
Total Transmission and Distribution Expenses	871,243	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	28,147	50
Meter Reading Labor (902)	30,580	51
Customer Records and Collection Expenses (903)	91,507	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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	150,234	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,690	56
Office Supplies and Expenses (921)	2,245	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	117,314	59
Property Insurance (924)	15,593	60
Injuries and Damages (925)	25,192	61
Employee Pensions and Benefits (926)	398,053	62
Regulatory Commission Expenses (928)	1,935	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	83	65
Rents (931)	1,200	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	607,305	
 Total Operation and Maintenance Expenses	 3,471,993	

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		650,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,548	2
Net property tax equivalent		634,452	
Social Security		84,438	3
PSC Remainder Assessment		10,068	4
Other (specify): NONE			5
Total tax expense		<u>728,958</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		5.420000				4
Local tax rate	mills		8.190000				5
School tax rate	mills		9.750000				6
Voc. school tax rate	mills		1.980000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.560000				10
Less: state credit	mills		1.640000				11
Net tax rate	mills		23.920000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.190000				14
Combined School Tax Rate	mills		11.730000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.920000				17
Total Tax Rate	mills		25.560000				18
Ratio of Local and School Tax to Total	dec.		0.779343				19
Total tax net of state credit	mills		23.920000				20
Net Local and School Tax Rate	mills		18.641878				21
Utility Plant, Jan. 1	\$	59,685,027	59,685,027				22
Materials & Supplies	\$	472,174	472,174				23
Subtotal	\$	60,157,201	60,157,201				24
Less: Plant Outside Limits	\$	556,557	556,557				25
Taxable Assets	\$	59,600,644	59,600,644				26
Assessment Ratio	dec.		0.914591				27
Assessed Value	\$	54,510,213	54,510,213				28
Net Local & School Rate	mills		18.641878				29
Tax Equiv. Computed for Current Year	\$	1,016,173	1,016,173				30
Tax Equivalent per 1994 PSC Report	\$	624,468					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	650,000					32 33
Tax equiv. for current year (see note 6)	\$	650,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	201,249	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	368,665	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	569,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	1,363,049	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	75,029	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	955,814	389,382	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	72,000	0	20
Total Pumping Plant	2,465,892	389,382	
WATER TREATMENT PLANT			
Land and Land Rights (330)	34,962	0	21
Structures and Improvements (331)	700,931	9,755,485	22
Water Treatment Equipment (332)	1,515,060	17,766,145	23
Total Water Treatment Plant	2,250,953	27,521,630	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,875	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			201,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			368,665	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	569,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,363,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			75,029	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,345,196	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			72,000	20
Total Pumping Plant	0	0	2,855,274	
WATER TREATMENT PLANT				
Land and Land Rights (330)			34,962	21
Structures and Improvements (331)	700,931		9,755,485	22
Water Treatment Equipment (332)	920,560		18,360,645	23
Total Water Treatment Plant	1,621,491	0	28,151,092	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,875	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,531,396	0	26
Transmission and Distribution Mains (343)	19,999,656	1,023,003	27
Fire Mains (344)	0	0	28
Services (345)	1,998,328	50,012	29
Meters (346)	1,824,066	366,405	30
Hydrants (348)	1,715,673	46,116	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	27,141,994	1,485,536	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	962,035	0	34
Office Furniture and Equipment (391)	75,248	746	35
Computer Equipment (391.1)	61,211	11,657	36
Transportation Equipment (392)	341,078	15,136	37
Stores Equipment (393)	25,712	0	38
Tools, Shop and Garage Equipment (394)	107,475	14,134	39
Laboratory Equipment (395)	70,549	0	40
Power Operated Equipment (396)	219,454	32,198	41
Communication Equipment (397)	141,060	0	42
SCADA Equipment (397.1)	0	3,103,426	43
Miscellaneous Equipment (398)	302,974	9,001	44
Other Tangible Property (399)	0	0	45
Total General Plant	2,306,796	3,186,298	
Total utility plant in service directly assignable	34,735,549	32,582,846	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	34,735,549	32,582,846	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,531,396 26
Transmission and Distribution Mains (343)	6,621		21,016,038 27
Fire Mains (344)			0 28
Services (345)	1,675		2,046,665 29
Meters (346)	90,184		2,100,287 30
Hydrants (348)	1,069		1,760,720 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	99,549	0	28,527,981
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			962,035 34
Office Furniture and Equipment (391)			75,994 35
Computer Equipment (391.1)			72,868 36
Transportation Equipment (392)	11,179		345,035 37
Stores Equipment (393)			25,712 38
Tools, Shop and Garage Equipment (394)			121,609 39
Laboratory Equipment (395)			70,549 40
Power Operated Equipment (396)			251,652 41
Communication Equipment (397)			141,060 42
SCADA Equipment (397.1)			3,103,426 43
Miscellaneous Equipment (398)			311,975 44
Other Tangible Property (399)			0 45
Total General Plant	11,179	0	5,481,915
Total utility plant in service directly assignable	1,732,219	0	65,586,176
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,732,219	0	65,586,176

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	151,038	1.67%	3,361	3
Wells and Springs (314)	0	0.00%	0	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	87,096	1.77%	6,525	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	238,134		9,886	
PUMPING PLANT				
Structures and Improvements (321)	250,113	2.55%	34,758	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	17,082	4.42%	3,316	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	548,591	4.42%	50,852	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	63,493	4.29%	3,089	15
Total Pumping Plant	879,279		92,015	
WATER TREATMENT PLANT				
Structures and Improvements (331)	622,661	2.75%	56,426	16
Water Treatment Equipment (332)	1,186,714	3.44%	182,105	17
Total Water Treatment Plant	1,809,375		238,531	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	461,587	2.12%	32,466	19
Transmission and Distribution Mains (343)	2,512,509	1.06%	217,383	20
Fire Mains (344)	0			21
Services (345)	909,095	2.30%	46,517	22
Meters (346)	44,119	5.56%	118,297	23
Hydrants (348)	304,015	1.71%	29,723	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,231,325		444,386	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					154,399	3
314					0	4
315					0	5
316					93,621	6
317					0	7
	0	0	0	0	248,020	
321					284,871	8
322					0	9
323					20,398	10
324					0	11
325					599,443	12
326					0	13
327					0	14
328					66,582	15
	0	0	0	0	971,294	
331	700,931			45,800	23,956	16
332	920,560			201,500	649,759	17
	1,621,491	0	0	247,300	673,715	
341					0	18
342					494,053	19
343	6,621		1,123		2,724,394	20
344					0	21
345	1,675		360		954,297	22
346	90,184				72,232	23
348	1,069				332,669	24
349					0	25
	99,549	0	1,483	0	4,577,645	

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)	
GENERAL PLANT				
Structures and Improvements (390)	143,817	2.50%	24,051	26
Office Furniture and Equipment (391)	35,936	5.88%	4,446	27
Computer Equipment (391.1)	6,121	20.00%	13,408	28
Transportation Equipment (392)	186,594	10.56%	24,741	29
Stores Equipment (393)	7,199	5.88%	1,512	30
Tools, Shop and Garage Equipment (394)	57,933	5.88%	6,735	31
Laboratory Equipment (395)	43,107	5.88%	4,148	32
Power Operated Equipment (396)	96,313	6.07%	14,298	33
Communication Equipment (397)	50,612	9.09%	12,822	34
SCADA Equipment (397.1)	0	8.33%	21,543	35
Miscellaneous Equipment (398)	39,703	5.88%	18,080	36
Other Tangible Property (399)	0			37
Total General Plant	667,335		145,784	
Total accum. prov. directly assignable	7,825,448		930,602	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 7,825,448		 930,602	

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)	
390					167,868	26
391					40,382	27
391.1					19,529	28
392	11,179				200,156	29
393					8,711	30
394					64,668	31
395					47,255	32
396					110,611	33
397					63,434	34
397.1					21,543	35
398					57,783	36
399					0	37
	11,179	0	0	0	801,940	
	1,732,219	0	1,483	247,300	7,272,614	
					0	38
	1,732,219	0	1,483	247,300	7,272,614	

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		219,283		219,283	1
February		199,059		199,059	2
March		224,085		224,085	3
April		212,961		212,961	4
May		232,103		232,103	5
June		236,892		236,892	6
July		254,217		254,217	7
August		240,791		240,791	8
September		240,512		240,512	9
October		229,788		229,788	10
November		215,972		215,972	11
December		223,192		223,192	12
Total for year	0	2,728,855	0	2,728,855	
Less: Measured or estimated water used in main flushing and water treatment during year				48,817	13
Less: Other utility use				71,854	14
Other utility use explanation: general plant use					15
Water pumped into distribution system				2,608,184	16
Less: Water sold				2,066,020	17
Losses and unaccounted for				542,164	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: TIMING WITH PUMPING AND BILLING IS A POTENTIAL ISSUE. ADJUSTMENTS FOR IN & OUT VARIANCES DOES NOT RECORD UNBILLABLE PORTION. WE ARE CONTRACTING WITH COMPANY TO HELP IDENTIFY LEAKS IN THE SYSTEM THAT WE CAN REPAIR.					20
Maximum gallons pumped by all methods in any one day during reporting year				10,127	21
Date of maximum: 7/30/1999					22
Cause of maximum: sprinkling					23
Minimum gallons pumped by all methods in any one day during reporting year				5,700	24
Date of minimum: 12/26/1999					25
Total KWH used for pumping for the year				3,057,650	26
If water is purchased: Vendor Name: na					27
Point of Delivery: na					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

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)	
LAKE WINNEBAGO	1	1,200	14	24	1
LAKE WINNEBAGO	2	900	14	24	2
LAKE WINNEBAGO	3	1,800	6	36	3

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	1	10	11	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1959	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	3,500	3,500	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	10
Year Installed	1959	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	STATION 20 & WASHBURN	STATION 20 & WASHBURN	STATION 20 & WASHBURN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1993	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	700	700	21
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	15	2	3	1
Location	STATION 20 & WASHBURN	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	A/C	A/C	5
Year Installed	1993	1959	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,250	2,500	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	G.E.	L. ALLIS	9 10
Year Installed	1993	1959	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	PLANT	PLANT	PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	A/C	A/C	LAYNE NW	18
Year Installed	1959	1959	1961	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	2,500	1,740	21
Pump Motor or Standby Engine Mfr	WAUKESHA	ELEC MECH.	G. E	22 23
Year Installed	1959	1967	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE BOWLER	5
Year Installed	1961	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,740	3,000	3,000	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1961	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 1	SHORE 2	SHORE 3	14
Location	WELL 29509	WELL 29508	WELL 29520	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1962	1962	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,470	3,470	2,080	21
Pump Motor or Standby Engine Mfr	U. S. MOTORS INC.	U. S. MOTORS, INC.	U. S. MOTORS, INC.	22 23
Year Installed	1962	1962	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SHORE 4	SHORE 5	SHORE 6	1
Location	WELL	WELL	WELL	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,861	4,861	4,861	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 7			14
Location	WELL			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	4,861			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	CLEAR WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1937	1977	1918	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	164	162	0	6
Total capacity in gallons	750,000	1,250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			10.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			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	NEW	NORTH	SOUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1961	1918	1918	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons	750,000	1,100,000	667,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	SW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	187		6
Total capacity in gallons	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		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.)	3.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	T	0.750	417	0	0	0	417	1	
M	T	1.000	566	0	0	0	566	2	
M	T	1.250	640	0	0	0	640	3	
M	T	1.500	136	0	0	0	136	4	
M	T	2.000	3,181	0	0	0	3,181	5	
M	T	3.000	5,888	0	0	0	5,888	6	
M	T	4.000	72,219	0	384	0	71,835	7	
M	T	6.000	714,660	8,514	1,960	0	721,214	8	
M	T	8.000	186,082	22,504	0	0	208,586	9	
M	T	10.000	108,635	2,260		0	110,895	10	
M	T	12.000	187,829	753	785	0	187,797	11	
M	T	14.000	110	0	0	0	110	12	
M	T	16.000	100,183	0	0	0	100,183	13	
M	T	18.000	6,309	0	0	0	6,309	14	
M	T	20.000	10,989	0	0	0	10,989	15	
M	T	22.000	532	0	0	0	532	16	
M	T	24.000	4,563	0	0	0	4,563	17	
M	T	26.000	380	0	0	0	380	18	
M	T	30.000	30	0	0	0	30	19	
Total Within Municipality			1,403,349	34,031	3,129	0	1,434,251		
M	T	6.000	8	0	0	0	8	20	
M	T	16.000	104	0	0	0	104	21	
Total Outside of Municipality			112	0	0	0	112		
Total Utility			1,403,461	34,031	3,129	0	1,434,363		

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	12,647	0	0	0	12,647		1
M	1.000	4,663	90	28	0	4,725		2
M	1.250	249	3	0	0	252		3
M	1.500	185	8	0	0	193		4
M	2.000	345	4	0	0	349		5
M	3.000	16	0	0	0	16		6
M	4.000	228	3	0	0	231		7
M	6.000	153	5	0	0	158		8
M	8.000	82	3	0	0	85		9
M	10.000	26	1	0	0	27		10
M	12.000	2	0	0	0	2		11
Total Utility		18,596	117	28	0	18,685	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	189	0	13	0	176	0	1
0.750	19,616	2,157	2,025	0	19,748	2,326	2
1.000	620	95	82	0	633	79	3
1.250	13	0	11	0	2	0	4
1.500	291	7	4	0	294	56	5
2.000	290	12	14	0	288	57	6
3.000	90	1	0	0	91	44	7
4.000	52	0	0	0	52	10	8
6.000	4	0	1	0	3	3	9
Total:	21,165	2,272	2,150	0	21,287	2,575	

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	151	20	5	0	0	0	176	1
0.750	18,286	1,354	34	74	0	0	19,748	2
1.000	137	437	26	33	0	0	633	3
1.250	0	2	0	0	0	0	2	4
1.500	5	231	21	37	0	0	294	5
2.000	0	179	42	67	0	0	288	6
3.000	0	22	16	53	0	0	91	7
4.000	0	18	13	21	0	0	52	8
6.000	0	1	0	2	0	0	3	9
Total:	18,579	2,264	157	287	0	0	21,287	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0		1	1
Within Municipality	2,191	32	13		2,210	2
Total Fire Hydrants	2,192	32	13	0	2,211	
Flushing Hydrants						
	20				20	3
Total Flushing Hydrants	20	0	0	0	20	

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: 1,641
 Number of distribution system valves end of year: 6,962
 Number of distribution valves operated during year: 214

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

623: Increase in power used in gearing up new plant.
631: Labor up \$10,000 and a repair for \$6,000.
641: Due to large purchase of carbon to partially fill filter beds in new plant.
643: Increased sewer charges due to higher suspended solids in loadings (\$378,000). Also purchase of various supplies and small equipment for new plant.
651: Labor up \$10,000 and minor equipment for new plant.
673: More labor allocated to this area this year and outside contractors for terrace restoration and leak detection.
675: More service work in relation to expanded street rehab program.
677: Contracted to clean and paint portion of our hydrants.
923: Bond issue expense for refunding BANS.
926: Accrued vacation and sick leave are recorded here. 1998 had a \$38,000 decrease and 1999 had a \$76,000 increase.

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

Council resolution 98-366 authorizes pilot equal to public fire protection charge of \$650,000.

Water Utility Plant in Service (Page W-08)

325,331,332,397.1
Initial allocation of cost of the new plant to date. Will do a revised/final allocation in 2000 when contracts are closed out.

Removed old plant and old water treatment equipment with the exception of the pretreatment basin per Bruce Schmidt listing of our equipment.

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

331,332
Adjustment is per PSC memo dated 10/11/99 from Elaine for old plant and equipment.

Water Mains (Page W-17)

Mains paid for by a combination of borrowed funds, developers, special assessments, and TIF district contributions.
Mains contracted in 1997 were \$.096/sq.ft -1998 and 1999 were \$.105/sq.ft.

Water Services (Page W-18)

Services financed by assessments and water utility borrowed funds.
Use City assessment rates/policy based on size of service.

Hydrants and Distribution System Valves (Page W-20)

Hydrants are normally operated at least every two years. Valve operation is not as regular and covers a much longer period due to staffing levels.
