



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SAUKVILLE MUNICIPAL WATER UTILITY

Principal Office: 639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

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.

SIGNATURE PAGE

I CHRISTOPHER LEAR of
(Person responsible for accounts)

Saukville Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2000
(Date)

ADMINISTRATOR - CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUKVILLE MUNICIPAL WATER UTILITY

Utility Address: 639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CHRISTOPHER B LEAR

Title: ADMINISTRATOR-CLERK

Office Address:

639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

Telephone: (414) 284 - 9423

Fax Number: (414) 284 - 9527

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 PKWY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2679

Fax Number: (608) 240 - 2679

E-mail Address: mlavold@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 PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2679

Fax Number: (608) 240 - 2679

E-mail Address: mlavold@virchowkrause.com

Date of most recent audit report: 3/16/1999

Period covered by most recent audit: 1/1/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: GERALD DICKMANN

Title: UTILITY SUPERINTENDENT

Office Address:

639 EAST GREEN BAY AVENUE

SAUKVILLE, WI 53080

Telephone: (414) 284 - 9620

Fax Number: (414) 284 - 9507

E-mail Address:

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

MR JAMES CORGIAT, CHAIRMAN

LYLE COTTRELL

DONNA D'ANGELO

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)	688,838	618,471	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	295,274	301,787	2
Depreciation Expense (403)	147,366	122,011	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	136,353	118,735	5
Total Operating Expenses	578,993	542,533	
Net Operating Income	109,845	75,938	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	109,845	75,938	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,288	32,753	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	34,288	32,753	
Total Income	144,133	108,691	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	144,133	108,691	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	172,633	178,881	14
Amortization of Debt Discount and Expense (428)	4,413	5,100	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		47,563	19
Total Interest Charges	177,046	136,418	
Net Income	(32,913)	(27,727)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,032,669	1,060,396	20
Balance Transferred from Income (433)	(32,913)	(27,727)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	999,756	1,032,669	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	34,288	5
Total (Acct. 419):	34,288	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	688,838	0	0	0	688,838	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	688,838	0	0	0	688,838	

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	97,562		97,562	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	97,562	0	97,562	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,857,933	6,577,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,196,495	1,116,855	2
Net Utility Plant	5,661,438	5,461,002	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	170,381	111,163	6
Special Funds (125)	404,085	326,595	7
Total Other Property and Investments	574,466	437,758	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	343,604	429,875	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	126,967	95,375	11
Other Accounts Receivable (143)	1,768	1,768	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	399,423	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	472,339	926,441	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	57,644	62,057	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	57,644	62,057	
Total Assets and Other Debits	6,765,887	6,887,258	

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)	247,010	247,010	21
Appropriated Earned Surplus (215)	36,958	36,958	22
Unappropriated Earned Surplus (216)	999,756	1,032,669	23
Total Proprietary Capital	1,283,724	1,316,637	
LONG-TERM DEBT			
Bonds (221)	3,480,000	3,570,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,480,000	3,570,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,745	29,385	28
Payables to Municipality (233)	0	122,040	29
Customer Deposits (235)			30
Taxes Accrued (236)	129,379	110,376	31
Interest Accrued (237)	28,600	29,700	32
Other Current and Accrued Liabilities (238)	31,330	26,836	33
Total Current and Accrued Liabilities	201,054	318,337	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,801,109	1,682,284	41
Total Liabilities and Other Credits	6,765,887	6,887,258	

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)	6,857,933	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
Total Utility Plant	6,857,933	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,196,495	0	0	0	10
Total Accumulated Provision	1,196,495	0	0	0	
Net Utility Plant	5,661,438	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,116,855				1,116,855	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	147,366				147,366	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,754				3,754	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	151,120	0	0	0	151,120	13
Debits during year						14
Book cost of plant retired	71,480				71,480	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	71,480	0	0	0	71,480	19
Balance End of Year	1,196,495	0	0	0	1,196,495	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
1993 Bonds	663	428	0	1
1996 Bonds	3,150	428	46,890	2
1997 BAN's	60	428	10,754	3
Total			57,644	
Unamortized premium on debt (251)				
NONE	0	428	0	4
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	247,010	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>247,010</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1980 GEEC Bonds	05/15/1980	05/01/2019	5.00%	500,000	1
1993 G.O. Bonds	09/01/1993	09/01/2001	3.43%	25,000	2
1996 Mortgage Revenue Bonds	03/01/1996	03/01/2016	5.20%	1,830,000	3
1997 BAN's	03/01/1997	03/01/2001	4.45%	1,125,000	4
Total Bonds (Account 221):				3,480,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	110,376	1
Accruals:		
Charged water department expense	136,353	2
Charged electric department expense		3
Charged sewer department expense	1,395	4
Other (explain):		
NONE		5
Total Accruals and other credits	137,748	
Taxes paid during year:		
County, state and local taxes	110,376	6
Social Security taxes	7,747	7
PSC Remainder Assessment	622	8
Other (explain):		
NONE		9
Total payments and other debits	118,745	
Balance end of year	129,379	

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)					
1980 GEEC Bonds	4,300	25,275	25,375	4,200	1
1993 Bonds	1,000	1,438	1,938	500	2
1996 Mortgage Revenue Bonds	16,100	95,858	96,358	15,600	3
1997 BAN's	8,300	50,062	50,062	8,300	4
Subtotal	29,700	172,633	173,733	28,600	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	29,700	172,633	173,733	28,600	

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	1,682,284	0	0	0	0	1,682,284	1
Add credits during year:							
For Services	12,000					12,000	2
For Mains	90,825					90,825	3
Other (specify):							
HYDRANTS	16,000					16,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,801,109	0	0	0	0	1,801,109	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	101,181	2
FREEMAN ESCROW ACCOUNT	69,200	3
Total (Acct. 124):	170,381	
Special Funds (125):		
REDEMPTION ACCOUNT	356,435	4
DEPRECIATION ACCOUNT	47,650	5
Total (Acct. 125):	404,085	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	126,967	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	126,967	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
1995 LATERAL CHARGE TO BE PAID WHEN AREA IS DEVELOPED	1,768	13
Total (Acct. 143):	1,768	
Receivables from Municipality (145):		
NONE	0	14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	6,645,999	0	0	0	6,645,999	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,156,675	0	0	0	1,156,675	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,741,696	0	0	0	1,741,696	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,747,628	0	0	0	3,747,628	
Net Operating Income	109,845	0	0	0	109,845	8
Net Operating Income as a percent of Average Net Rate Base						
	2.93%	N/A	N/A	N/A	2.93%	

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	247,010	1
Appropriated Earned Surplus	36,958	2
Unappropriated Earned Surplus	1,016,212	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,300,180	
Net Income		
Net Income	(32,913)	5
Percent Return on Proprietary Capital	-2.53%	

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.

Water rates were approved and increased by the PSCW in June, 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 15, 2000

Mr. Christopher B. Lear, Administrator
Saukville Municipal Water Utility
639 East Green Bay Avenue
Saukville, WI 53080-2097

1999 Analytical Review DWCCA-5270-PJL

Dear Mr. Lear:

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. During our review, we noted \$19,247 is reported in Account 332, Water Treatment Plant, in the Utility Plant in Service schedule, and \$24,562 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule; therefore, the water treatment plant portion of the Reservoir, Standpipes and Water Treatment schedule on page W-14 should be completed. Please provide this information.
2. 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 \$5000 and 25% when compared to the previous year and follow this procedure in the future.
3. During our review, we noted that while there is one water service reported as removed or permanently disconnected during the year in column (e) of page W-16, there are no dollars reported retired for Account 345, Services in column (e) of the Water Utility Plant in Service schedule on page W-8. Please explain.
4. During our review, we noted that in Saukville's 1992 annual report there was an addition of \$38,777.89 reported for Account 331, Structures and Improvements on line 43 of the Water Utility Plant in Service schedule on page W-7 which was described as well # 1 chemical room. However, in recent years the balance of \$38,778 has been reported in Account 330, Land and Land Rights. Please confirm that those dollars belong in Account 331 and indicate that you will adjust the 2000 report using column (f) to correct the problem.

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,

FINANCIAL SECTION FOOTNOTES

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.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5270.doc

cc: Mr. James Corgiat, Chairman

RESPONSE LETTER RECEIVED 1/9/01.

#1, info provided, see page W-14.
#2, see page W-5 footnotes.
#3, should have been in adjustment column.
#4, confirmed.
Review closed
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	675,858	1
Total Sales of Water	675,858	
Other Operating Revenues		
Forfeited Discounts (470)	9,189	2
Miscellaneous Service Revenues (471)	3,791	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,980	
Total Operating Revenues	688,838	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	30,367	8
Pumping Expenses (620-625)	63,100	9
Water Treatment Expenses (630-635)	24,562	10
Transmission and Distribution Expenses (640-655)	46,411	11
Customer Accounts Expenses (901-904)	23,598	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	107,236	14
Total Operation and Maintenance Expenses	295,274	
Other Operating Expenses		
Depreciation Expense (403)	147,366	15
Amortization Expense (404-407)		16
Taxes (408)	136,353	17
Total Other Operating Expenses	283,719	
Total Operating Expenses	578,993	
NET OPERATING INCOME	109,845	

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	1,168	77,178	185,951	4
Commercial	126	34,801	56,818	5
Industrial	38	174,314	237,515	6
Total Metered Sales to General Customers (461)	1,332	286,293	480,284	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		192,197	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	9	1,450	3,377	9
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
Interdepartmental Sales (467)				
			0	12
Total Sales of Water	1,342	287,743	675,858	

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)	192,197	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	192,197	
Forfeited Discounts (470):		
Customer late payment charges	9,189	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,189	
Miscellaneous Service Revenues (471):		
RETURN ON NET INVESTMENT ON METERS CHARGED TO SEWER UTILITY	3,791	7
Total Miscellaneous Service Revenues (471)	3,791	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,737	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,512	3
Maintenance of Water Source Plant (605)	3,118	4
Total Source of Supply Expenses	30,367	
 PUMPING EXPENSES		
Operation Labor (620)	7,107	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	43,467	7
Operation Supplies and Expenses (623)	1,390	8
Maintenance of Pumping Plant (625)	11,136	9
Total Pumping Expenses	63,100	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	24,562	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	24,562	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,438	14
Operation Supplies and Expenses (641)	1,325	15
Maintenance of Distribution Reservoirs and Standpipes (650)	354	16
Maintenance of Mains (651)	25,336	17
Maintenance of Services (652)	4,769	18
Maintenance of Meters (653)	7,385	19
Maintenance of Hydrants (654)	2,804	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	46,411	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,256	22
Accounting and Collecting Labor (902)	17,773	23
Supplies and Expenses (903)	3,569	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,598	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	30,805	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	20,106	30
Property Insurance (924)	8,533	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	35,781	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	12,011	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	107,236	
Total Operation and Maintenance Expenses	295,274	

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		129,379	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,395	2
Net property tax equivalent		127,984	
Social Security		7,747	3
PSC Remainder Assessment		622	4
Other (specify): NONE			5
Total tax expense		<u>136,353</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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226340				3
County tax rate	mills		1.690810				4
Local tax rate	mills		7.921840				5
School tax rate	mills		13.940390				6
Voc. school tax rate	mills		2.309590				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.088970				10
Less: state credit	mills		2.065160				11
Net tax rate	mills		24.023810				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.921840				14
Combined School Tax Rate	mills		16.249980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.171820				17
Total Tax Rate	mills		26.088970				18
Ratio of Local and School Tax to Total	dec.		0.926515				19
Total tax net of state credit	mills		24.023810				20
Net Local and School Tax Rate	mills		22.258418				21
Utility Plant, Jan. 1	\$	6,577,857	6,577,857				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	6,577,857	6,577,857				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,577,857	6,577,857				26
Assessment Ratio	dec.		0.883657				27
Assessed Value	\$	5,812,569	5,812,569				28
Net Local & School Rate	mills		22.258418				29
Tax Equiv. Computed for Current Year	\$	129,379	129,379				30
Tax Equivalent per 1994 PSC Report	\$	94,387					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	129,379					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	19,449		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)	170,957		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,946		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	274,352	0	
PUMPING PLANT			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	815,420	1,960	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	559,557	267,698	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	102,230		20
Total Pumping Plant	1,477,407	269,658	
WATER TREATMENT PLANT			
Land and Land Rights (330)	38,778		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,247		23
Total Water Treatment Plant	58,025	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,419		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			19,449	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)			170,957	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,946	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	274,352	
PUMPING PLANT				
Land and Land Rights (320)			200	12
Structures and Improvements (321)	490		816,890	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	66,800		760,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			102,230	20
Total Pumping Plant	67,290	0	1,679,775	
WATER TREATMENT PLANT				
Land and Land Rights (330)			38,778	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,247	23
Total Water Treatment Plant	0	0	58,025	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,419	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,534,917		26
Transmission and Distribution Mains (343)	2,146,674	165,509	27
Fire Mains (344)	0		28
Services (345)	344,821	12,000	29
Meters (346)	141,864	15,189	30
Hydrants (348)	263,871	16,880	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,435,566	209,578	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,631		35
Computer Equipment (391.1)	14,447		36
Transportation Equipment (392)	52,797	16,111	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)	16,405		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	101,436		44
Other Tangible Property (399)	0		45
Total General Plant	188,716	16,111	
Total utility plant in service directly assignable	6,434,066	495,347	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,434,066	495,347	

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)			1,534,917 26
Transmission and Distribution Mains (343)			2,312,183 27
Fire Mains (344)			0 28
Services (345)			356,821 29
Meters (346)	390		156,663 30
Hydrants (348)			280,751 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	390	0	4,644,754
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,631 35
Computer Equipment (391.1)			14,447 36
Transportation Equipment (392)	3,800		65,108 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)			16,405 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			101,436 44
Other Tangible Property (399)			0 45
Total General Plant	3,800	0	201,027
Total utility plant in service directly assignable	71,480	0	6,857,933
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	71,480	0	6,857,933

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			35,241	35,241	1
February			33,883	33,883	2
March			39,654	39,654	3
April			36,827	36,827	4
May			36,962	36,962	5
June			42,036	42,036	6
July			34,446	34,446	7
August			38,768	38,768	8
September			38,766	38,766	9
October			38,602	38,602	10
November			38,542	38,542	11
December			41,126	41,126	12
Total for year	0	0	454,853	454,853	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use					14
Other utility use explanation:					15
1. An industrial customer had a fire on 6/2/99 and lost their wells. The utility supplied them water for a couple of days at no charge.					
2. There were meter problems at an industrial customer. A new meter was placed in service 2/1/00.					
Water pumped into distribution system				454,653	16
Less: Water sold				287,743	17
Losses and unaccounted for				166,910	18
Percent unaccounted for to the nearest whole percent (%)				37%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
See explanation in other utility use box.					
Maximum gallons pumped by all methods in any one day during reporting year				2,133	21
Date of maximum: 6/7/1999					22
Cause of maximum:					23
Industrial usage					
Minimum gallons pumped by all methods in any one day during reporting year				660	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				672,371	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
110 WEST DEKORA STREET	Well #1	492	12	432,000	Yes	1
CHURCH & TOWER STREET	Well #2	485	12	288,000	No	2
HWY 57 & FOSTER STREET	Well #3	495	12	576,000	Yes	3
405 PROGRESS DRIVE	Well #4	500	19	1,152,000	Yes	4
431 NORTHWOODS ROAD	Well #5	490	16	1,139,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	110 W. DEKORA STREET; HURCH & TOWER STREET HWY 57 & FOSTER STREET			2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1941	1961	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	190	370	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1941	1961	1973	11
Type	NATURAL GAS	OTHER	PROPANE	12
Horsepower	40	24	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5		14
Location	405 PROGRESS DRIVE	431 NORTHWOODS ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GOULDS PUMP		18
Year Installed	1990	1998		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,050	790		21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC U.S. ELECTRICAL MOTORS			22 23
Year Installed	1980	1998		24
Type	PROPANE	DIESEL		25
Horsepower	50	60		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	QUADE PARK	TOWER	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1973	1998	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	89	129	0	6
Total capacity in gallons	400,000	500,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0100	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #4	WELL #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1980	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	300,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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	2.000	400	0	0	0	400	1
M	D	4.000	260	0	0	0	260	2
M	D	6.000	33,353	0	0	0	33,353	3
P	D	6.000	1,040	0	0	0	1,040	4
M	D	8.000	24,758	0	0	0	24,758	5
P	D	8.000	9,161	1,234	0	0	10,395	6
M	D	10.000	16,551	0	0	0	16,551	7
M	D	12.000	10,563	0	0	0	10,563	8
P	D	12.000	3,100	2,378	0	0	5,478	9
M	D	16.000	4,313	0	0	0	4,313	10
Total Within Municipality			103,499	3,612	0	0	107,111	
Total Utility			103,499	3,612	0	0	107,111	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	371	0	0	(1)	370		1
M	1.000	674	24	0	0	698		2
M	1.250	61	0	0	0	61		3
M	1.500	12	0	0	0	12		4
M	2.000	29	0	0	0	29		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	2	0	0	0	2		8
Total Utility		1,153	24	0	(1)	1,176	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,355	40	13	46	1,428	98	1
1.000	84	0	0	(67)	17	1	2
1.250	2	0	0	(2)	0	0	3
1.500	25	1	0	(7)	19	4	4
2.000	20	0	0	(8)	12	2	5
3.000	3	0	0	1	4	0	6
4.000	4	1	0	1	6	0	7
6.000	3	0	0	0	3	3	8
Total:	1,496	42	13	(36)	1,489	108	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,246	70	12	0	0	100	1,428	1
1.000	0	4	6	2	0	5	17	2
1.250	0	0	0	0	0	0	0	3
1.500	0	5	10	1	0	3	19	4
2.000	0	4	8	0	0	0	12	5
3.000	0	0	4	0	0	0	4	6
4.000	0	0	6	0	0	0	6	7
6.000	0	0	3	0	0	0	3	8
Total:	1,246	83	49	3	0	108	1,489	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	236	8			244	2
Total Fire Hydrants	236	8	0	0	244	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	238
Number of distribution system valves end of year:	438
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The following expense fluctuation explanations are per letter received 1/9/01.

a/c 605, wells were chlorinated in '98, not in '99.

a/c 625, sodium silicate was applied to well # 5 in 1999.

a/c 631, increased chemicals in '99 for water treatment.

a/c 651, two additional main breaks repaired in '99 compared to '98.

a/c 921, should have been a/c 923. (adjusted by P JL on 1/10/01.)

a/c 926, in 1998, the utility settled a Wi retirement claim for approximately \$16,000.

Water Utility Plant in Service (Page W-08)

Acct. 325 - The utility rehabilitated well #1 and well #3 in 1999.

Water Mains (Page W-15)

Developers financed \$90,825 of main additions with the remaining financed by the utility and special assessments.

Water Services (Page W-16)

The new services were financed by developers.

One .625 service moved from col (e) to col (f) per review response. (P JL)

Meters (Page W-17)

Adjust to actual meters at 12/31/99.
