



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF WESTPORT WATER UTILITY DISTRICT

Principal Office: 5387 MARY LAKE ROAD
WAUNAKEE, WI 53597

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: TOWN OF WESTPORT WATER UTILITY DISTRICT

Utility Address: 5387 MARY LAKE ROAD
WAUNAKEE, WI 53597

When was utility organized? 8/1/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT C ANDERSON

Title: WATER UTILITY OPERATOR

Office Address:

5387 MARY LAKE ROAD
WAUNAKEE, WI 53597

Telephone: (608) 849 - 4372

Fax Number:

E-mail Address: WESTPORT@INXPRESS.NET

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

Name: JAMES BLOCK

Title:

Office Address: JOHNSON BLOCK & CO., INC

6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

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: JOHNSON BLOCK & CO., INC

Title:

Office Address: JOHNSON BLOCK & CO., INC
6314 ODANA
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

Date of most recent audit report: 2/25/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT C ANDERSON

Title: UTILITY MANAGER

Office Address:
5387 MARY LAKE RD
WAUNAKEE, WI 53597

Telephone: (608) 849 - 4372

Fax Number:

E-mail Address: westport@inxpress.net

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:

- MR TERRY P ENGE, COMMISSIONER
- MR BRAD G ROBINSON, COMMISSIONER
- MR KEN SIPSMA, COMMISSIONER
- MR JOHN A VAN DINTER, PRESIDENT
- MR WILLIAM B VON RUTENBERG, COMMISSIONER
- MR THOMAS G WILSON, SECRETARY/TREASURER

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: NONE

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)	151,032	119,536	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,670	40,151	2
Depreciation Expense (403)	69,300	51,879	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,256	751	5
Total Operating Expenses	115,226	92,781	
Net Operating Income	35,806	26,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,806	26,755	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	106,495	126,840	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	106,495	126,840	
Total Income	142,301	153,595	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	142,301	153,595	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	3,685	3,685	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	189,592	199,070	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	193,277	202,755	
Net Income	(50,976)	(49,160)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(28,629)	20,531	19
Balance Transferred from Income (433)	(50,976)	(49,160)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(79,605)	(28,629)	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK DEPOSITS	34,932	4
INTEREST ON SPECIAL ASSESSMENTS	71,563	5
Total (Acct. 419):	106,495	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and 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):					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	151,032	0	0	0	151,032	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	151,032	0	0	0	151,032	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,272,647	4,159,289	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	136,431	67,131	2
Net Utility Plant	4,136,216	4,092,158	
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)	1,037,533	1,483,740	6
Special Funds (125)	201,997	220,206	7
Total Other Property and Investments	1,239,530	1,703,946	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	192,378	83,218	8
Temporary Cash Investments (132)	614,170	575,641	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,932	4,280	11
Other Accounts Receivable (143)	0	5,041	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	144,102	0	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	956,582	668,180	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,795	29,480	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	25,795	29,480	
Total Assets and Other Debits	6,358,123	6,493,764	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(79,605)	(28,629)	23
Total Proprietary Capital	(79,605)	(28,629)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	3,590,000	3,850,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,590,000	3,850,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	865	14,666	28
Payables to Municipality (233)	13,442	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	50,689	53,934	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	64,996	68,600	
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			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,782,732	2,603,793	38
Total Liabilities and Other Credits	6,358,123	6,493,764	

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 (100)	4,272,647	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,272,647	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	136,431	0	0	0	9
Total Accumulated Provision	136,431	0	0	0	
Net Utility Plant	4,136,216	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	67,131				67,131	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,300				69,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	69,300	0	0	0	69,300	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	136,431	0	0	0	136,431	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.65%					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):	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)				
1994 G.O. Debt	3,685	428	25,795	1
Total			<u><u>25,795</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 G.O. Debt	03/01/1997	03/01/2007	5.00%	940,000	1
1996 G.O. Debt	04/01/1996	04/01/2006	5.05%	2,650,000	2
Total for Account 223				<u>3,590,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,256	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,256</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,029	7
PSC Remainder Assessment	227	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,256</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1997 G.O. Debt	16,665	49,607	49,762	16,510	2
1996 G.O. Debt	37,269	139,985	143,075	34,179	3
Subtotal	53,934	189,592	192,837	50,689	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	53,934	189,592	192,837	50,689	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,603,793	0	0	0	0	2,603,793	1
Add credits during year:							
For Services	10,000					10,000	2
For Mains	168,939					168,939	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,782,732	0	0	0	0	2,782,732	
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):		
DEFERRED SPECIAL ASSESSMENTS	1,037,533	2
Total (Acct. 124):	1,037,533	
Special Funds (125):		
CONSTRUCTION ACCOUNT	201,997	3
Total (Acct. 125):	201,997	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,932	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,932	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY	13,343	12
TAX ROLL	130,759	13
Total (Acct. 145):	144,102	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES AND OTHER EXPENSES DUE TOWN	13,442	17
Total (Acct. 233):	13,442	
Other Deferred Credits (253):		
NONE		18
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	4,215,968	0	0	0	4,215,968	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	101,781	0	0	0	101,781	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,693,262	0	0	0	2,693,262	6
Other (specify):						0 7
Average Net Rate Base	1,420,925	0	0	0	1,420,925	
Net Operating Income	35,806	0	0	0	35,806	8
Net Operating Income as a percent of Average Net Rate Base	2.52%	N/A	N/A	N/A	2.52%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(54,117)	3
Other (Specify):		4
Total Average Proprietary Capital	(54,117)	
Net Income		
Net Income	(50,976)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Town Board
Town of Westport, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Town of Westport Water Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Town of Westport and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Certified Public Accountants

March 20, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 15, 2000

Mr. Robert C. Anderson, Water Utility Operator
Westport Water Utility District
5387 Mary Lake Road
Waunakee, WI 53597-9128

1999 Analytical Review DWCCA-6445-PJL

Dear Mr. Anderson:

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 that there are both new mains and services reported as added during the year on pages W-15 and W-16 as well as W-8 which are described in the footnotes as contributed by developers. However, there are contributions for mains but not services reported in Account 271 on page F-17. Please explain and provide a corrected copy of page F-17.
2. In item number 2 of our letter dated July 2, 1999, regarding our review of the utility's 1998 report we questioned the difference between the number of services reported as in use and the number of customers. The response from James Block dated July 23, 1999, indicates that 70 services should have been reported as not in use at the end of 1998. There are again no services reported as not in use on page W-16 in the 1998 annual report. Please provide a corrected copy of page W-16 and be sure to report services not in use in column (h) in the future.
3. During our review, we noted \$1,885 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule; therefore, the water treatment statistics portion of the Reservoir, Standpipes and Water Treatment schedule should be completed. Please provide a corrected copy of page W-14.
4. In the future, as directed in items number 2 and 3 of the head notes to the Property Tax Equivalent schedule on page W-7, please do not round the rates and assessment ratio numbers.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have nc

FINANCIAL SECTION FOOTNOTES

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\6445.doc

cc: Mr. John A. VanDinter, President

RESPONSE LETTER RECEIVED 1/18/01.

#1, revised page F-17 enclosed, \$10,000 moved from mains to services.

#2, revised page W-16 enclosed.

#3, revised page W-14 enclosed.

#4, noted.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	150,035	1
Total Sales of Water	150,035	
Other Operating Revenues		
Forfeited Discounts (470)	997	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	997	
Total Operating Revenues	151,032	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,409	5
General Operating Expenses (680-690)	22,261	6
Total Operation and Maintenance Expenses	44,670	
Other Operating Expenses		
Depreciation Expense (403)	69,300	7
Amortization Expense (404)		8
Taxes (408)	1,256	9
Total Other Operating Expenses	70,556	
Total Operating Expenses	115,226	
NET OPERATING INCOME	35,806	

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	250	991	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	250	991	
Metered Sales to General Customers (461)				
Residential	194	10,930	66,533	4
Commercial	7	6,802	27,443	5
Industrial				6
Total Metered Sales to General Customers (461)	201	17,732	93,976	
Private Fire Protection Service (462)	3		670	7
Public Fire Protection Service (463)	1		54,398	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	206	17,982	150,035	

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)	54,398	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)	54,398	
Forfeited Discounts (470):		
Customer late payment charges	997	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	997	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,176	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,583	3
Chemicals (630)	1,885	4
Supplies and Expenses (640)	4,521	5
Repairs of Water Plant (650)	1,244	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	22,409	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,275	8
Office Supplies and Expenses (681)	6,494	9
Outside Services Employed (682)	8,602	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	1,645	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	245	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,261	
 Total Operation and Maintenance Expenses	44,670	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,029	3
PSC Remainder Assessment		227	4
Other (specify): NONE			5
Total tax expense		1,256	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		4.000000				4
Local tax rate	mills		7.000000				5
School tax rate	mills		8.000000				6
Voc. school tax rate	mills		1.500000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.700000				10
Less: state credit	mills		2.000000				11
Net tax rate	mills		18.700000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.000000				14
Combined School Tax Rate	mills		9.500000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.500000				17
Total Tax Rate	mills		20.700000				18
Ratio of Local and School Tax to Total	dec.		0.797101				19
Total tax net of state credit	mills		18.700000				20
Net Local and School Tax Rate	mills		14.905797				21
Utility Plant, Jan. 1	\$	4,159,289	4,159,289				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	4,159,289	4,159,289				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,159,289	4,159,289				26
Assessment Ratio	dec.		0.900000				27
Assessed Value	\$	3,743,360	3,743,360				28
Net Local & School Rate	mills		14.905797				29
Tax Equiv. Computed for Current Year	\$	55,798	55,798				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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		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)	244,129	4,386	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,129	4,386	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	510,957		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	83,783	2,018	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	594,740	2,018	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,900		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)		10,000	10,000	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)		(422)	248,093	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	9,578	258,093	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(1,520)	509,437	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(248)	85,553	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(1,768)	594,990	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,900	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	608,172		26
Transmission and Distribution Mains (343)	2,301,040	80,000	27
Fire Mains (344)	0		28
Services (345)	242,815	10,000	29
Meters (346)	39,319	12,754	30
Hydrants (348)	119,174	4,200	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,320,420	106,954	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	4,159,289	113,358	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,159,289	113,358	

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)		(1,810)	606,362 26
Transmission and Distribution Mains (343)		(6,000)	2,375,040 27
Fire Mains (344)			0 28
Services (345)			252,815 29
Meters (346)			52,073 30
Hydrants (348)			123,374 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(7,810)	3,419,564
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	4,272,647
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,272,647

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			1,023	1,023	1
February			994	994	2
March			1,227	1,227	3
April			1,189	1,189	4
May			1,621	1,621	5
June			1,593	1,593	6
July			2,574	2,574	7
August			2,272	2,272	8
September			2,788	2,788	9
October			1,738	1,738	10
November			1,615	1,615	11
December			1,936	1,936	12
Total for year	0	0	20,570	20,570	
Less: Measured or estimated water used in main flushing and water treatment during year				700	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				19,870	16
Less: Water sold				17,982	17
Losses and unaccounted for				1,888	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				258	21
Date of maximum: 5/12/1999					22
Cause of maximum:					23
utility line addition needed to maintain pressure on backside of connection since it was cut off from the tower					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/2/1999					25
Total KWH used for pumping for the year				38,800	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	790	13	700,000	Yes	1
WELL #2	2	600	15	700,000	Yes	2

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 #2	WELL#1	WELL#1 BACKUP	1
Location	5338 WESTPORT ROAD	5695 COBBLESTONE LANE	5695 COBBLESTONE LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AM. TURBINE	AMERICAN TURBINE	5
Year Installed	1997	1996	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS	CHEVROLET	10
Year Installed	1997	1996	1996	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	75	50	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	181		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	119	0	0	0	119	1
M	D	6.000	3,063	53	0	0	3,116	2
M	D	8.000	6,911	0	0	0	6,911	3
M	D	10.000	7,470	1,588	0	0	9,058	4
M	D	12.000	17,398	0	0	0	17,398	5
P	D	14.000	304	0	0	0	304	6
Total Within Municipality			35,265	1,641	0	0	36,906	
Total Utility			35,265	1,641	0	0	36,906	

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	1.000	221	0	0	0	221	69	1
M	1.250	35	0	0	0	35		2
M	1.500	3	11	0	0	14		3
M	2.000	2	0	0	0	2		4
M	4.000	1	0	0	0	1		5
M	6.000	2	0	0	0	2		6
Total Utility		264	11	0	0	275	69	

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	65	10	0	0	75	0	1
0.750	140	35	0	0	175	0	2
1.000	9	5	0	0	14	0	3
1.500	1	0	0	0	1	0	4
2.000	1	0	0	0	1	0	5
3.000	2	1	0	0	3	0	6
Total:	218	51	0	0	269	0	

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	60	0	0	0	0	15	75	1
0.750	159	0	0	0	0	16	175	2
1.000	13	0	0	0	0	1	14	3
1.500	0	1	0	0	0	0	1	4
2.000	0	1	0	0	0	0	1	5
3.000	0	3	0	0	0	0	3	6
Total:	232	5	0	0	0	32	269	

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	85	3			88	2
Total Fire Hydrants	85	3	0	0	88	
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:	45
Number of distribution system valves end of year:	25
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620 - increase due to higher sales

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

The Town Board authorized a tax equivalent of \$0.

Water Utility Plant in Service (Page W-08)

Column f - Utility reclassified costs of land for well.

Water Mains (Page W-15)

Current year additions were financed by developers.

Water Services (Page W-16)

Developers financed new services.

Meters (Page W-17)

Meters are less than 2 years old.
