



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF WHITEWATER

---

Principal Office: 312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

---

For the Year Ended: DECEMBER 31, 1999

---

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

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



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF WHITEWATER

**Utility Address:** 312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

**When was utility organized?** 12/30/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DOUG SAUBERT

**Title:** FINANCE DIRECTOR

**Office Address:**

312 W WHITEWATER ST  
P.O. BOX 690  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0580 EXT 180

**Fax Number:** (262) 473 - 0589

**E-mail Address:** dsaub@ci.whitewater.wi.us

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** 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:** MS KIM JENNINGS**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW,KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2305**Fax Number:** (608) 249 - 8532**E-mail Address:** www.virchowkrause.com**Date of most recent audit report:** 2/29/2000**Period covered by most recent audit:** CALANDER YEAR 1999

---

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

---

**Name:** MR DEAN R FISCHER**Title:** PUBLIC WORKS DIRECTOR**Office Address:** CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0500 EXT 240**Fax Number:** (262) 473 - 0509**E-mail Address:** dfisch@ci.whitewater.wi.us

---

**Name:** MR GARY W BODEN**Title:** CITY MANAGER**Office Address:** CITY OF WHITEWATER

312 W. WHITEWATER

P.O. BOX 178

WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0500 EXT 200**Fax Number:** (262) 473 - 0509**E-mail Address:** gboden@ci.whitewater.wi.us

---

**Name:** MR RICHARD A FERRO**Title:** WATER SUPERINTENDENT**Office Address:**

312 W WHITEWATER ST

P.O. BOX 178

WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0543**Fax Number:** (262) 473 - 0589**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MRS THERESA A LEE

**Title:** CITY TREASURER

**Office Address:** CITY OF WHITEWATER  
312 W. WHITEWATER  
P.O. BOX 690  
WHITEWATER, WI 53190

**Telephone:** (262) 473 - 0580 EXT 182

**Fax Number:** (262) 473 - 0589

---

**E-mail Address:**

---

**Name:** NONE

**Title:**

**Office Address:**

---

**Telephone:**

---

**Name of utility commission/committee:** WHITEWATER CITY COUNCIL

---

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

---

MARK RUTLEDGE, PRESIDENT

---

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,161,434	1,173,351	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	503,118	432,533	2
Depreciation Expense (403)	183,307	180,561	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	182,329	164,598	5
<b>Total Operating Expenses</b>	<b>868,754</b>	<b>777,692</b>	
<b>Net Operating Income</b>	<b>292,680</b>	<b>395,659</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>292,680</b>	<b>395,659</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,192	39,615	10
Miscellaneous Nonoperating Income (421)	0	12,973	11
<b>Total Other Income</b>	<b>38,192</b>	<b>52,588</b>	
<b>Total Income</b>	<b>330,872</b>	<b>448,247</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>330,872</b>	<b>448,247</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	170,580	178,428	14
Amortization of Debt Discount and Expense (428)	16,742	9,868	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>187,322</b>	<b>188,296</b>	
<b>Net Income</b>	<b>143,550</b>	<b>259,951</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,317,045	1,019,231	20
Balance Transferred from Income (433)	143,550	259,951	21
Miscellaneous Credits to Surplus (434)	0	37,863	22
Miscellaneous Debits to Surplus--Debit (435)	2,533	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,458,062</b>	<b>1,317,045</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS-CD'S;CHECKING ACCOUNTS;	38,192	5
<b>Total (Acct. 419):</b>	<b>38,192</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
1998 AJE # 26 NOT POSTED--RECORDED IN 1999 ON AJE # 13	2,533	10
<b>Total (Acct. 435)--Debit:</b>	<b>2,533</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,161,434	0	0	0	1,161,434	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,161,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,161,434</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	222,974		<b>222,974</b>	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
<b>Total Payroll</b>	<b>222,974</b>	<b>0</b>	<b>222,974</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,488,335	9,997,110	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,830,988	1,648,868	2
<b>Net Utility Plant</b>	<b>8,657,347</b>	<b>8,348,242</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	353,565	348,390	7
<b>Total Other Property and Investments</b>	<b>353,565</b>	<b>348,390</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,829	3,814	8
Temporary Cash Investments (132)	231,367	271,737	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	242,658	241,972	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	149,446	150,486	14
Materials and Supplies (150)	32,386	29,955	15
Prepayments (165)	1,933	0	16
Other Current and Accrued Assets (170)	3,686	3,688	17
<b>Total Current and Accrued Assets</b>	<b>665,305</b>	<b>701,652</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	60,920	70,788	18
Extraordinary Property Losses (182)	22,571	29,445	19
Other Deferred Debits (183)	32,324	0	20
<b>Total Deferred Debits</b>	<b>115,815</b>	<b>100,233</b>	
<b>Total Assets and Other Debits</b>	<b>9,792,032</b>	<b>9,498,517</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	913,127	739,093	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	1,458,062	1,317,045	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,371,189</b>	<b>2,056,138</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,690,000	2,820,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,690,000</b>	<b>2,820,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	160,198	85,506	<b>28</b>
Payables to Municipality (233)	11,407	25	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	121,931	119,157	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	51,472	38,223	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>345,008</b>	<b>242,911</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	65,672	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>65,672</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,385,835	4,313,796	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>9,792,032</b>	<b>9,498,517</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,488,335	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,488,335	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,830,988	0	0	0	10
<b>Total Accumulated Provision</b>	1,830,988	0	0	0	
<b>Net Utility Plant</b>	8,657,347	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,648,868				<b>1,648,868</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	183,307				<b>183,307</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,629				<b>4,629</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>187,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,936</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,816				<b>5,816</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,816</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,830,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,830,988</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	32,386	29,955 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>32,386</b>	<b>29,955</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 Revenue Bonds	1,935	182	33,580	1
1995 Revenue Bonds	3,674	182	18,111	2
1997 Revenue BANs	4,259	182	9,229	3
<b>Total</b>			<b>60,920</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	739,093	1
<b>Changes during year (explain):</b>		
COOK ST. MAINS-ADJ PRIOR YEAR	(34,310)	2
ADDITIONAL MAINS ON BLUFF ROAD	139,924	3
ADDITIONAL HYDRANTS ON BLUFF ROAD	31,730	4
ADDITIONAL SERVICES ON BLUFF ROAD	36,690	5
<b>Balance end of year</b>	<b>913,127</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Revenue Bonds	12/01/1991	07/01/2016	7.43%	970,000	<b>1</b>
1995 Revenue Bonds	04/01/1995	07/01/2005	5.60%	935,000	<b>2</b>
1997 Revenue Bonds	05/01/1997	07/01/2001	5.10%	785,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,690,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	119,157	1
<b>Accruals:</b>		
Charged water department expense	180,674	2
Charged electric department expense	0	3
Charged sewer department expense	5,429	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>186,103</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	163,634	6
Social Security taxes	17,040	7
PSC Remainder Assessment	2,655	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>183,329</b>	
<b>Balance end of year</b>	<b>121,931</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 Revenue Bond	0	72,100	72,100	0	1
1995 Revenue Bond	0	58,445	58,445	0	2
1997 Revenue BAN's	0	40,035	40,035	0	3
<b>Subtotal</b>	<b>0</b>	<b>170,580</b>	<b>170,580</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>170,580</b>	<b>170,580</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,313,796	0	0	0	0	<b>4,313,796</b>	1
<b>Add credits during year:</b>							
For Services	3,835					<b>3,835</b>	2
For Mains	68,204					<b>68,204</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>4,385,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,385,835</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER RESERVE FUND	253,718	3
WATER BOND DEPRECIATION FUND	25,000	4
WATER DEBT SERVICE FUND	74,847	5
<b>Total (Acct. 125):</b>	<b>353,565</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	242,658	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>242,658</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTS RECEIVABLE-MUNICIPALITY	136,953	14
DUE FROM GENERAL FUND	0	15
ACCOUNTS RECEIVABLE-SEWER UTILITY	12,493	16
<b>Total (Acct. 145):</b>	<b>149,446</b>	
<b>Prepayments (165):</b>		
INSURANCE ON PROPERTY	1,933	17
<b>Total (Acct. 165):</b>	<b>1,933</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
LOSS ON ADVANCE REFUNDING	22,571	18
<b>Total (Acct. 182):</b>	<b>22,571</b>	
<b>Other Deferred Debits (183):</b>		
FREMONT ST. PRELIM- ENGINEERING-AJE #1	18,800	19
TRATT ST. PRELIM-SURVEY-AJE #9	13,524	20
<b>Total (Acct. 183):</b>	<b>32,324</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	11,407	21
<b>Total (Acct. 233):</b>	<b>11,407</b>	
<b>Other Deferred Credits (253):</b>		
AJE #27-1999	0	22
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,242,722	0	0	0	<b>10,242,722</b>	<b>1</b>
Materials and Supplies	31,170	0	0	0	<b>31,170</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,739,928	0	0	0	<b>1,739,928</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	4,349,815	0	0	0	<b>4,349,815</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,184,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,184,149</b>	
Net Operating Income	292,680	0	0	0	<b>292,680</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.99%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

<b>Description (a)</b>	<b>Amount (b)</b>	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	826,110	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,387,553	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,213,663</b>	
<b>Net Income</b>		
Net Income	143,550	5
<b>Percent Return on Proprietary Capital</b>	<b>6.48%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

Bluff Road/Moraine View--2015 feet of 12" main;1145 feet of 8" main.  
Bluff Ridge Estates--800 feet of 8" mains.  
Wisconsin Street---1240 feet of 12" mains.  
Williams Center--1860 feet of 12" mains;removed 380 feet of 6" mains;added 16 feet of 6" mains.  
Tripp lake Estates---1412 feet of 12" mains;1465 feet of 8" mains.  
Staples---365 feet of 8" mains.

---

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

NONE

---

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

NONE

---

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

NONE

---

**7. Any additional matters.**

NONE

**FINANCIAL SECTION FOOTNOTES**

---

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

EXTRAORDINARY PROPERTY LOSSES(182)--LOSS ON ADVANCE REFUNDING--22,571  
Accounting standards require that this be written off.

---

**Identification and Ownership - Commission/Committee (Page iv)**

PER UTILITY RESPONSE, 6/28/00 ELE

July 13, 2000

Mr. Doug Saubert, Finance Director  
Whitewater Municipal Water Utility  
312 West Whitewater Street  
P.O. Box 690  
Whitewater, WI 53190-0690

1999 Analytical Review DWCCA-6520-ELE

Dear Mr. Saubert:

Thank you for your cooperation to the 1999 analytical review process. We have one comment regarding item number 4 of the review.

Item 4 of your June 27, 2000, response indicates that \$132,317 reported in Account 145, Receivable from Municipality is Public Fire Protection due to the water utility for years 1994-1999. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality. If it is determined amounts will not be repaid, they should be reclassified to Account 216, Unappropriated Earned Surplus. If the Public Fire Protection amounts for 1994-1999 have not been settled, please reclassify them.

Again, we appreciate your cooperation with this review. Your 1999 review is closed. If you have any questions, you may contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 AR response letters\6520.doc

---

---

**FINANCIAL SECTION FOOTNOTES**

---

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

June 22, 2000

Mr. Doug Saubert, Finance Director  
Whitewater Municipal Water Utility  
312 West Whitewater Street  
P.O. Box 690  
Whitewater, WI 53190-0690

1999 Analytical Review DWCCA-6520-ELE

Dear Mr. Saubert:

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 Utility Commission/Committee is reported as "none" on the Identification and Ownership schedule. If the Utility Commission is a subcommittee of the City Council, "city council" should be entered instead of "none." The name of the chair or president of the City Council, or the City Council Utility Subcommittee should be entered in the Commission/Committee schedule.
2. In a footnote to the Water Services schedule in the 1998 annual report, it was indicated that dollars for services added in 1998 were incorrectly booked to Account 343, Mains. The footnote indicated that the services dollars would be adjusted from Account 343, to Account 345, Services in the 1999 annual report. However, dollars have not been reclassified from Account 343, Mains to Account 345, Services in your 1999 annual report, Water Utility Plant in Service schedule. Please furnish an explanation.
3. During our review, we noted that a service is retired on the Water Services schedule; however, no corresponding dollars are reported retired from Account 345, Services, Water Utility Plant in Service schedule. Please furnish an explanation.
4. During our review, we noted \$136,953 reported in Account 145, Receivables from Municipality, Balance Sheet End of Year Account Balances schedule, described as "Accounts Receivable-Municipality." Please furnish a brief explanation for this amount using other than the account title.
5. During review of the Balance Sheet End of Year Account Balances schedule, we noted that you report \$22,571 in Account 182, Extraordinary Property Losses, described as loss on advance refunding. Since this item is associated with debt, it is more appropriately reported in Account 181, Unamortized Debt Discount and Expense. Please make the necessary adjustments to your records. Please confirm that this adjustment will be

---

**FINANCIAL SECTION FOOTNOTES**

---

made during 2000.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\6520.doc

cc: Mr. Gary W. Boden, City Manager

Reply received 6/28/00 ele

1. noted
  2. 1998 and 1999 \$ will be transferred from mains to services in 2000 as an adjustment.
  3. The services \$ retired were netted into additions. In 2000, retirements will be reported in the retirement column.
  4. Balance is tax roll amounts and 94-99 pfp (will write utility to collect or reclassify).
  5. noted, will reclassify to a/c 181
-

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,131,523	1
<b>Total Sales of Water</b>	<b>1,131,523</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,607	2
Miscellaneous Service Revenues (471)	2,525	3
Rents from Water Property (472)	9,025	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,754	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>29,911</b>	
<b>Total Operating Revenues</b>	<b>1,161,434</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	26,736	8
Pumping Expenses (620-625)	116,260	9
Water Treatment Expenses (630-635)	29,116	10
Transmission and Distribution Expenses (640-655)	103,190	11
Customer Accounts Expenses (901-904)	37,080	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	190,736	14
<b>Total Operation and Maintenance Expenses</b>	<b>503,118</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	183,307	15
Amortization Expense (404-407)	0	16
Taxes (408)	182,329	17
<b>Total Other Operating Expenses</b>	<b>365,636</b>	
<b>Total Operating Expenses</b>	<b>868,754</b>	
<b>NET OPERATING INCOME</b>	<b>292,680</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	12	206	309	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>206</b>	<b>309</b>	
Metered Sales to General Customers (461)				
Residential	2,271	133,964	311,391	4
Commercial	429	119,085	175,630	5
Industrial	37	254,118	236,308	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,737</b>	<b>507,167</b>	<b>723,329</b>	
Private Fire Protection Service (462)	52		16,554	7
Public Fire Protection Service (463)	1		261,314	8
Other Sales to Public Authorities (464)	86	102,511	130,017	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,888</b>	<b>609,884</b>	<b>1,131,523</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	261,314	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>261,314</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,607	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,607</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES/SERVICES	2,525	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,525</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL-SPRINT COMMUNICATIONS	9,025	8
<b>Total Rents from Water Property (472)</b>	<b>9,025</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,990	10
<b>Other (specify):</b>		
SALE OF MATERIALS	8,764	11
<b>Total Other Water Revenues (474)</b>	<b>14,754</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	26,736	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>26,736</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,250	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	104,230	7
Operation Supplies and Expenses (623)	1,273	8
Maintenance of Pumping Plant (625)	2,507	9
<b>Total Pumping Expenses</b>	<b>116,260</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	16,641	10
Chemicals (631)	9,767	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	2,708	13
<b>Total Water Treatment Expenses</b>	<b>29,116</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	31,899	14
Operation Supplies and Expenses (641)	34	15
Maintenance of Distribution Reservoirs and Standpipes (650)	365	16
Maintenance of Mains (651)	41,356	17
Maintenance of Services (652)	11,414	18
Maintenance of Meters (653)	7,068	19
Maintenance of Hydrants (654)	11,054	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>103,190</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	13,102	<b>22</b>
Accounting and Collecting Labor (902)	16,944	<b>23</b>
Supplies and Expenses (903)	7,034	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>37,080</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	46,635	<b>27</b>
Office Supplies and Expenses (921)	9,140	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	34,117	<b>30</b>
Property Insurance (924)	7,729	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	59,427	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)		<b>35</b>
Transportation Expenses (933)	4,556	<b>36</b>
Maintenance of General Plant (935)	29,132	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>190,736</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>503,118</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		165,508	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,874	2
<b>Net property tax equivalent</b>		<b>163,634</b>	
Social Security		17,040	3
PSC Remainder Assessment		1,655	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>182,329</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson	Walworth			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.223500	0.209200			3
County tax rate	mills		5.315400	4.939500			4
Local tax rate	mills		5.764100	5.397300			5
School tax rate	mills		12.246000	11.466800			6
Voc. school tax rate	mills		1.652800	1.617100			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>25.201800</b>	<b>23.629900</b>			<b>10</b>
Less: state credit	mills		1.503000	1.611500			11
<b>Net tax rate</b>	mills		<b>23.698800</b>	<b>22.018400</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.764100</b>	<b>5.397300</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.898800</b>	<b>13.083900</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.662900</b>	<b>18.481200</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.201800</b>	<b>23.629900</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.780218</b>	<b>0.782111</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.698800</b>	<b>22.018400</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.490232</b>	<b>17.220828</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,997,110</b>	2,262,887	7,734,223			22
Materials & Supplies	\$	<b>29,955</b>	0	29,955			23
<b>Subtotal</b>	\$	<b>10,027,065</b>	<b>2,262,887</b>	<b>7,764,178</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>10,027,065</b>	<b>2,262,887</b>	<b>7,764,178</b>			<b>26</b>
Assessment Ratio	dec.		0.899400	0.956400			27
<b>Assessed Value</b>	\$	<b>9,460,900</b>	<b>2,035,241</b>	<b>7,425,660</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.490232</b>	<b>17.220828</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>165,508</b>	<b>37,632</b>	<b>127,876</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>165,508</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,603		4
Structures and Improvements (311)	30,984		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	385,283		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,029		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>436,899</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	463,697		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	447,097	10,676	17
Diesel Pumping Equipment (326)	51,851		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	974,155		20
<b>Total Pumping Plant</b>	<b>1,936,800</b>	<b>10,676</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	155,594		22
Water Treatment Equipment (332)	541,598		23
<b>Total Water Treatment Plant</b>	<b>697,192</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	898		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			385,283	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>436,899</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			463,697	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		201,278	659,051	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(962,828)	11,327	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(761,550)</b>	<b>1,185,926</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		215,280	370,874	22
Water Treatment Equipment (332)		546,270	1,087,868	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>761,550</b>	<b>1,458,742</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			898	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	489,679		<b>26</b>
Transmission and Distribution Mains (343)	5,024,769	344,733	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	551,046	45,682	<b>29</b>
Meters (346)	227,510	15,920	<b>30</b>
Hydrants (348)	362,333	75,040	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,656,235</b>	<b>481,375</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,226		<b>33</b>
Structures and Improvements (390)	75,419		<b>34</b>
Office Furniture and Equipment (391)	19,334		<b>35</b>
Computer Equipment (391.1)	24,926		<b>36</b>
Transportation Equipment (392)	47,849		<b>37</b>
Stores Equipment (393)	392		<b>38</b>
Tools, Shop and Garage Equipment (394)	13,628		<b>39</b>
Laboratory Equipment (395)	1,371		<b>40</b>
Power Operated Equipment (396)	27,187		<b>41</b>
Communication Equipment (397)	57,177		<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	475	4,990	<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>269,984</b>	<b>4,990</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,997,110</b>	<b>497,041</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>9,997,110</b>	<b>497,041</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			489,679 26
Transmission and Distribution Mains (343)	3,600		5,365,902 27
Fire Mains (344)			0 28
Services (345)			596,728 29
Meters (346)	1,716		241,714 30
Hydrants (348)	500		436,873 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,816</b>	<b>0</b>	<b>7,131,794</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,226 33
Structures and Improvements (390)			75,419 34
Office Furniture and Equipment (391)			19,334 35
Computer Equipment (391.1)			24,926 36
Transportation Equipment (392)			47,849 37
Stores Equipment (393)			392 38
Tools, Shop and Garage Equipment (394)			13,628 39
Laboratory Equipment (395)			1,371 40
Power Operated Equipment (396)			27,187 41
Communication Equipment (397)			57,177 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,465 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>274,974</b>
<b>Total utility plant in service directly assignable</b>	<b>5,816</b>	<b>0</b>	<b>10,488,335</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,816</b>	<b>0</b>	<b>10,488,335</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			58,583	<b>58,583</b>	1
February			55,748	<b>55,748</b>	2
March			64,001	<b>64,001</b>	3
April			62,913	<b>62,913</b>	4
May			48,761	<b>48,761</b>	5
June			60,839	<b>60,839</b>	6
July			84,141	<b>84,141</b>	7
August			68,092	<b>68,092</b>	8
September			61,216	<b>61,216</b>	9
October			58,315	<b>58,315</b>	10
November			50,406	<b>50,406</b>	11
December			50,665	<b>50,665</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>723,680</b>	<b>723,680</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				10,742	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				<b>712,938</b>	16
Less: Water sold				609,884	17
Losses and unaccounted for				<b>103,054</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
FLUSHING OF MAINS;EXERCISING OF HYDRANTS.					
Maximum gallons pumped by all methods in any one day during reporting year				3,781	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
DRY WEATHER AND WATER USED FOR ELECTRIC GENERATION BY LSP LIMITED PARTNERS CO-GENERATION POWER PLANT.					
Minimum gallons pumped by all methods in any one day during reporting year				793	24
Date of minimum: 12/26/1999					25
Total KWH used for pumping for the year				1,430,305	26
If water is purchased:Vendor Name: NONE					27
Point of Delivery: NONE					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	<b>1</b>
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	<b>2</b>
STARIN PARK	Well #7	850	19	1,440,000	Yes	<b>3</b>
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	<b>4</b>
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	75	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22
Year Installed	1997	1992	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	100	150	25
				26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	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)	1
Identification number or name	#1	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>3</b>
Year constructed	1889	1889	1984	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	4	185	170	<b>6</b>
Total capacity in gallons	860,000	180,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

### 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	1,212	0	0	0	1,212	1
M	D	4.000	29,674	0	0	0	29,674	2
M	D	6.000	82,069	16	380	0	81,705	3
M	D	8.000	36,614	3,775	0	0	40,389	4
M	D	10.000	6,483	0	0	0	6,483	5
M	D	12.000	65,623	6,527	0	0	72,150	6
M	D	14.000	8,911	0	0	0	8,911	7
M	D	16.000	5,328	0	0	0	5,328	8
<b>Total Within Municipality</b>			<b>235,914</b>	<b>10,318</b>	<b>380</b>	<b>0</b>	<b>245,852</b>	
<b>Total Utility</b>			<b>235,914</b>	<b>10,318</b>	<b>380</b>	<b>0</b>	<b>245,852</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,486	0	1	0	1,485		1
M	1.000	619	8	0	0	627		2
M	1.500	74	3	0	0	77		3
M	2.000	67	0	0	0	67		4
M	4.000	58	0	0	0	58		5
M	6.000	25	0	0	0	25		6
M	8.000	7	0	0	0	7		7
P	12.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>2,338</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>2,348</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,645	162	124	0	2,683	70	1
1.000	93	0	3	0	90	1	2
1.500	108	0	3	0	105	0	3
2.000	46	1	2	0	45	3	4
3.000	16	0	0	0	16	0	5
4.000	1	0	0	0	1	0	6
8.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>2,911</b>	<b>163</b>	<b>132</b>	<b>0</b>	<b>2,942</b>	<b>74</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,363	196	13	6	0	105	2,683	1
1.000	6	59	6	15	0	4	90	2
1.500	3	63	5	31	0	3	105	3
2.000	2	16	6	19	0	2	45	4
3.000	0	3	4	8	0	1	16	5
4.000	0	0	1	0	0	0	1	6
8.000	0	0	1	0	0	1	2	7
<b>Total:</b>	<b>2,374</b>	<b>337</b>	<b>36</b>	<b>79</b>	<b>0</b>	<b>116</b>	<b>2,942</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	371	26	1		396	2
<b>Total Fire Hydrants</b>	<b>371</b>	<b>26</b>	<b>1</b>	<b>0</b>	<b>396</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	396
Number of distribution system valves end of year:	609
Number of distribution valves operated during year:	609

### WATER OPERATING SECTION FOOTNOTES

---

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

PUMPING EXPENSES-POWER PURCHASED FOR PUMPING (622)--104,230  
Increased by 25,460 or 32.32% from 1998 due to additional water sales to LS Power for electric generation;1999 expenses includes 13 monthes of electric utility bills which accounts for approximately 11,000 dollars of the change.

PUMPING EXPENSES-MAINTENANCE OF PUMPING PLANT (625)--2,507  
Decreased by 5,526 or 68.79% due to 1998 being a higher then normal year of maintenance;1999 amount of 2,507 represents "normal" expenses.

TRANSMISSION AND DISTRIBUTION EXPENSES-MAINTENANCE OF MAINS (651)--41,356  
Increased by 20,599 or 99.24% because of a higher then expected number of water main breaks when compared to 1998.

TRANSMISSION AND DISTRIBUTION EXPENSES-MAINTENANCE OF HYDRANTS (654)--11,054  
Increased by 5,627 or 103.68% due to flushing of hydrants twice in 1999 versus only once in 1998.Also had a more aggresive maintnance program.

ADMINISTRATIVE AND GENERAL EXPENSES-OUTSIDE SERVICES EMPLOYED (923)--34,117  
Increased by 12,523 or 57.99% due to Cost of Services study performed by John Mayer and Assocites for 5,750;also 5,978 spent on water testing due to first year for clorination of water.

---

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

PUMPING PLANT-ELECTRIC PUMPING EQUIPMENT (325)--201,278  
PUMPING PLANT-OTHER PUMPING EQUIPMENT (328)--(962,828)  
WATER TREATMENT PLANT-STRUCTURES AND IMPROVEMENTS (331)--215,280  
WATER TREATMENT PLANT-WATER TREATMENT EQUIPMENT (332)--546,270

Entries done in 1999 in response to a letter dated 7/23/99 from Peter J. Leege regarding the Starin Road Booster Station classification of equipment.Please refer to DWCCA-6520-PJL. This is only a reclass;net effect is zero.

TRANSMISSION AND DISTRIBUTION PLANT-HYDRANTS (348)--75,040  
Wisconsin St. Project--31,190--AJE #7  
Bluff Road Project--31,730--AJE #17  
Looping Project--12,120--AJE #15

---

#### Water Mains (Page W-15)

The 10,318 feet of mains added for 1999 were paid for by developers and/or the City of Whitewater TID #4.

---

#### Water Services (Page W-16)

Additions are paid for by the property owers/developers according to the following schedule:

1"---\$300 per service  
Larger then 1"---work performed on a time and material basis.

---