



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WILLIAMS BAY MUNICIPAL WATER UTILITY

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Principal Office: 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

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For the Year Ended: DECEMBER 31, 1999

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

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

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

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
WILLIAMS BAY MUNICIPAL WATER UTILITY , certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WILLIAMS BAY MUNICIPAL WATER UTILITY

**Utility Address:** 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

**When was utility organized?** 1/1/1931

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ROBERT J CARLSON  
**Title:** ADMINISTRATOR/TREASURER

**Office Address:** WILLIAMS BAY WATER UTILITY  
155 ELKHORN RD  
P.O. BOX 580  
WILLIAMS BAY, WI 53191

**Telephone:** (414) 245 - 2703

**Fax Number:** (414) 245 - 2705

**E-mail Address:** wmsbay@genevaonline.com

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

**Name:** MR ART TILLMAN CPA  
**Title:**

**Office Address:** DEIGNAN & ASSOCIATES, S. C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**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

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

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**Name:** DEIGNAN & ASSOCIATES

**Title:**

**Office Address:** DEIGNAN & ASSOCIATES  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** JERRY MEHRING

**Title:** DIRECTOR PUBLIC WORKS

**Office Address:**  
155 ELKHORN RD  
WILLIAMS BAY, WI 53191

**Telephone:** (414) 245 - 2703

**Fax Number:** (414) 245 - 2705

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR RICHARD BOHN
- MR DAVID BURROUGHS
- MR ROBERT J. CARLSON, ADMINISTRATOR/TREASURER
- MR DONALD WEYHRAUCH

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	658,319	652,925	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	303,318	277,082	2
Depreciation Expense (403)	121,090	107,055	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	81,651	80,464	5
<b>Total Operating Expenses</b>	<b>506,059</b>	<b>464,601</b>	
<b>Net Operating Income</b>	<b>152,260</b>	<b>188,324</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>152,260</b>	<b>188,324</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)	16,213	36,292	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>16,213</b>	<b>36,292</b>	
<b>Total Income</b>	<b>168,473</b>	<b>224,616</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>168,473</b>	<b>224,616</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,469	5,348	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	39,760	61,355	17
Other Interest Expense (431)	4,249	20,825	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>46,478</b>	<b>87,528</b>	
<b>Net Income</b>	<b>121,995</b>	<b>137,088</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	971,165	834,077	20
Balance Transferred from Income (433)	121,995	137,088	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,093,160</b>	<b>971,165</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	7,114	5
INTEREST ON SPECIAL ASSESSMENTS	9,099	6
<b>Total (Acct. 419):</b>	<b>16,213</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	658,319	0	0	0	658,319	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>658,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>658,319</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			0	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>0</b>	<b>0</b>	<b>0</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)	5,791,797	5,011,993	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,592,561	1,470,590	2
<b>Net Utility Plant</b>	<b>4,199,236</b>	<b>3,541,403</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)	99,913	150,211	6
Special Funds (125)	61,989	656,218	7
<b>Total Other Property and Investments</b>	<b>161,902</b>	<b>806,429</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	111,658	(26,248)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,439	119,730	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,377	16,249	14
Materials and Supplies (150)	16,382	13,208	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>263,856</b>	<b>122,939</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	2,078	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>2,078</b>	
<b>Total Assets and Other Debits</b>	<b>4,624,994</b>	<b>4,472,849</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	220,553	220,553	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,093,160	971,165	23
<b>Total Proprietary Capital</b>	<b>1,313,713</b>	<b>1,191,718</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,162,567	692,287	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,162,567</b>	<b>692,287</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	900,000	27
Accounts Payable (232)		85,017	28
Payables to Municipality (233)	404,149	179,556	29
Customer Deposits (235)			30
Taxes Accrued (236)	65,462	66,627	31
Interest Accrued (237)	11,653	12,908	32
Other Current and Accrued Liabilities (238)	13,237	8,808	33
<b>Total Current and Accrued Liabilities</b>	<b>494,501</b>	<b>1,252,916</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	33,961		35
Other Deferred Credits (253)	15,142	12,944	36
<b>Total Deferred Credits</b>	<b>49,103</b>	<b>12,944</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,605,110	1,322,984	41
<b>Total Liabilities and Other Credits</b>	<b>4,624,994</b>	<b>4,472,849</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)	5,791,797	0	0	0	1
Utility Plant Purchased or Sold (102)	0				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>	5,791,797	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,592,561	0	0	0	10
<b>Total Accumulated Provision</b>	1,592,561	0	0	0	
<b>Net Utility Plant</b>	4,199,236	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>	1,470,590				<b>1,470,590</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	121,090				<b>121,090</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,609				<b>1,609</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>122,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,699</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	728				<b>728</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>728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,592,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,592,561</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.30%					<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		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	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,382	13,208
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>16,382</b>	<b>13,208</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>				
bond fees	393	393	0	1
debt discount	2,078	2078	0	2
NONE	0	0	0	3
<b>Total</b>			<b>0</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	220,553	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>220,553</u></u>	

**BONDS (ACCT. 221)**

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

---

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

---

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)	
<b>Advances (223)</b>					
1988 REFUNDING FUNDS	05/01/1988	12/01/2000	7.15%	0	<b>1</b>
1990 GO BONDS	10/01/1990	10/01/2000	6.85%	0	<b>2</b>
1996 GO NOTE	01/15/1996	03/01/2001	5.05%	158,155	<b>3</b>
1998 GO NOTE	10/01/1998	04/01/2000	4.75%	192,888	<b>4</b>
1999 GO NOTE	10/01/1999	05/01/2018	4.25%	811,524	<b>5</b>
1987 GO BONDS	04/01/1987	10/01/2000	6.23%	0	<b>6</b>
<b>Total for Account 223</b>				<b><u>1,162,567</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	66,627	1
<b>Accruals:</b>		
Charged water department expense	81,651	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>81,651</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	74,230	6
Social Security taxes	7,799	7
PSC Remainder Assessment	787	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>82,816</u>	
<b>Balance end of year</b>	<u><u>65,462</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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1987 GO BONDS	0	0		0	2
1988 REFUNDING	0	0		0	3
1990 GO BONDS	0	0		0	4
1996 GO NOTE	1,926	10,508	9,771	2,663	5
1998 GO NOTE	7,794	10,084	15,588	2,290	6
1999 GO NOTE		19,168	12,468	6,700	7
<b>Subtotal</b>	<b>9,720</b>	<b>39,760</b>	<b>37,827</b>	<b>11,653</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
1998 TAX REVENUE ANTICIPATION	3,188	4,249	7,437	0	9
<b>Subtotal</b>	<b>3,188</b>	<b>4,249</b>	<b>7,437</b>	<b>0</b>	
<b>Total</b>	<b>12,908</b>	<b>44,009</b>	<b>45,264</b>	<b>11,653</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	1,322,984	0	0	0	0	<b>1,322,984</b>	1
<b>Add credits during year:</b>							
For Services	55,239					<b>55,239</b>	2
For Mains	241,584					<b>241,584</b>	3
<b>Other (specify):</b>							
WELL #3	40,000					<b>40,000</b>	4
<b>Deduct charges (specify):</b>							
RECLASS 1996-1998 WATER IMPACT FEES	54,697					<b>54,697</b>	5
<b>Balance End of Year</b>	<b>1,605,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,605,110</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>		
Special Assessments Receivable	119,747	2
Less: Deferred Special Assessments	(19,834)	3
<b>Total (Acct. 124):</b>	<b>99,913</b>	
<b>Special Funds (125):</b>		
Well # 3 Borrowed Funds	999	4
Water Impact Fees	60,990	5
<b>Total (Acct. 125):</b>	<b>61,989</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	119,439	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>119,439</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 on Tax Roll	16,377	14
<b>Total (Acct. 145):</b>	<b>16,377</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
Debt Service	404,149	18
<b>Total (Acct. 233):</b>	<b>404,149</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
Deferred Employment Costs	15,142	19
<b>Total (Acct. 253):</b>	<b>15,142</b>	
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	5,194,427	0	0	0	5,194,427	1
Materials and Supplies	14,795	0	0	0	14,795	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,531,575	0	0	0	1,531,575	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,464,047	0	0	0	1,464,047	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,213,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,213,600</b>	
Net Operating Income	152,260	0	0	0	152,260	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.88%</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	220,553	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,032,162	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,252,715</b>	
<b>Net Income</b>		
Net Income	121,995	5
<b>Percent Return on Proprietary Capital</b>	<b>9.74%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

WORK ON WELL # 3 WAS FINISHED

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

## FINANCIAL SECTION FOOTNOTES

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

June 19, 2000

Mr. Robert J. Carlson, Administrator  
Williams Bay Municipal Water Utility  
155 Elkhorn Road  
P.O. Box 580  
Williams Bay, WI 53191-0580

1999 Analytical Review DWCCA-6540-ELE

Dear Mr. Carlson:

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 there appears to be misalignment of pumping plant accounts on the Water Utility Plant in Service schedule, page W-8. We believe that the first of year balance reported in Account 324 should actually be in Account 325 and the first of year balance in Account 327 should actually be in Account 328. This results in end of year balances of \$217,474 for Account 325 and \$81,852 for Account 328, and 0 balances for Account 324 and Account 327. Please confirm that these changes are correct and also make the changes in your copy of the 1999 annual report.
2. During our review, we noted that total administrative and general expenses increased over 25% and \$5,000 from the previous year. Please provide a brief explanation.
3. During our review, we noticed amounts reported in Account 271, Contributions in Aid of Construction for mains and services. A footnote to the Water Mains and Water Services schedules indicates financing for the mains and services additions was "from contributions in aid of construction." Please explain if these additions were assessed against the property owner. If these additions were assessed, please explain the basis of the assessment. Also, the amount reported for main additions in Account 343, Water Utility Plant in Service schedule is significantly greater than the contributions reported for mains in Account 271. Please explain if a portion of the main additions were financed by the utility, or otherwise explain this difference.
4. During our review, we noted water losses of greater than 25% and your comment "engineers will review." Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a class C utility system. We recommend that an investigation of leaks be performed for the entire Williams Bay system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased

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## FINANCIAL SECTION FOOTNOTES

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approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 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](mailto: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\6540.doc

cc: Mr. Richard Bohn

Response received 7/27/00 from Robert Carlson, Deignan & Assoc.:

1. changes have been made to 324, 325, 327 and 328.
2. increase due to lighting damage, reactor cleaning, pump repairs.
3. contributions were from developers. Utility financed some mains.
4. Water committee decided to accelerate meter replacement and to obtain professional leak service.

ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	643,321	1
<b>Total Sales of Water</b>	<b>643,321</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,449	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,549	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>14,998</b>	
<b>Total Operating Revenues</b>	<b>658,319</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	13,578	8
Pumping Expenses (620-625)	38,658	9
Water Treatment Expenses (630-635)	77,840	10
Transmission and Distribution Expenses (640-655)	56,746	11
Customer Accounts Expenses (901-904)	8,225	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	108,271	14
<b>Total Operation and Maintenance Expenses</b>	<b>303,318</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	121,090	15
Amortization Expense (404-407)	0	16
Taxes (408)	81,651	17
<b>Total Other Operating Expenses</b>	<b>202,741</b>	
<b>Total Operating Expenses</b>	<b>506,059</b>	
<b>NET OPERATING INCOME</b>	<b>152,260</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,588	59,599	397,567	4
Commercial	69	22,536	78,920	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,657</b>	<b>82,135</b>	<b>476,487</b>	
Private Fire Protection Service (462)	4		1,644	7
Public Fire Protection Service (463)	1		154,452	8
Other Sales to Public Authorities (464)	17	1,743	10,738	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>1,679</b>	<b>83,878</b>	<b>643,321</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>
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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)	154,452	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>154,452</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,449	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,449</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
LEASE OF TOWER SPACE	6,000	8
<b>Total Rents from Water Property (472)</b>	<b>6,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,194	10
<b>Other (specify):</b> COPIES, ETC.	1,355	11
<b>Total Other Water Revenues (474)</b>	<b>4,549</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	7,318	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	6,260	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>13,578</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	36,013	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	2,645	9
<b>Total Pumping Expenses</b>	<b>38,658</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	23,798	10
Chemicals (631)	50,671	11
Operation Supplies and Expenses (632)	221	12
Maintenance of Water Treatment Plant (635)	3,150	13
<b>Total Water Treatment Expenses</b>	<b>77,840</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	14,052	14
Operation Supplies and Expenses (641)	3,505	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,246	16
Maintenance of Mains (651)	10,974	17
Maintenance of Services (652)	7,239	18
Maintenance of Meters (653)	6,692	19
Maintenance of Hydrants (654)	8,461	20
Maintenance of Other Plant (655)	3,577	21
<b>Total Transmission and Distribution Expenses</b>	<b>56,746</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	946	<b>22</b>
Accounting and Collecting Labor (902)	6,529	<b>23</b>
Supplies and Expenses (903)	750	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,225</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,845	<b>27</b>
Office Supplies and Expenses (921)	6,231	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	5,886	<b>30</b>
Property Insurance (924)	8,296	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	38,396	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	5,024	<b>35</b>
Transportation Expenses (933)	2,481	<b>36</b>
Maintenance of General Plant (935)	24,112	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>108,271</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>303,318</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		73,835	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		770	2
<b>Net property tax equivalent</b>		<b>73,065</b>	
Social Security		7,799	3
PSC Remainder Assessment		787	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>81,651</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207838				3
County tax rate	mills		4.932869				4
Local tax rate	mills		5.015474				5
School tax rate	mills		10.971932				6
Voc. school tax rate	mills		1.606301				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.734414</b>				<b>10</b>
Less: state credit	mills		1.909054				11
<b>Net tax rate</b>	mills		<b>20.825360</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.015474</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.578233</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.593707</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.734414</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.773880</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.825360</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.116328</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,597,057</b>	4,597,057				22
Materials & Supplies	\$	<b>163,820</b>	163,820				23
<b>Subtotal</b>	\$	<b>4,760,877</b>	<b>4,760,877</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,760,877</b>	<b>4,760,877</b>				<b>26</b>
Assessment Ratio	dec.		0.962300				27
<b>Assessed Value</b>	\$	<b>4,581,392</b>	<b>4,581,392</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.116328</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>73,835</b>	<b>73,835</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	66,145					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>73,835</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)	500		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)	35,974	273,117	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>36,474</b>	<b>273,117</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	14,553	108,405	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,877	148,597	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,580	74,272	20
<b>Total Pumping Plant</b>	<b>91,260</b>	<b>331,274</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	114,239		22
Water Treatment Equipment (332)	2,090,398		23
<b>Total Water Treatment Plant</b>	<b>2,204,637</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,700		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)			500	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)			309,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>309,591</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			122,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			217,474	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			81,852	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>422,534</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			114,239	22
Water Treatment Equipment (332)			2,090,398	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,204,637</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,700	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)	403,816		<b>26</b>
Transmission and Distribution Mains (343)	1,180,079	460,175	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	256,487	55,239	<b>29</b>
Meters (346)	91,013	2,619	<b>30</b>
Hydrants (348)	130,887	19,044	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,071,982</b>	<b>537,077</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	8,902		<b>33</b>
Structures and Improvements (390)	104,691		<b>34</b>
Office Furniture and Equipment (391)	5,804		<b>35</b>
Computer Equipment (391.1)	5,583		<b>36</b>
Transportation Equipment (392)	28,988		<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	17,985		<b>39</b>
Laboratory Equipment (395)	2,295		<b>40</b>
Power Operated Equipment (396)	0		<b>41</b>
Communication Equipment (397)	1,168		<b>42</b>
SCADA Equipment (397.1)	14,975	54,000	<b>43</b>
Miscellaneous Equipment (398)	2,313		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>192,704</b>	<b>54,000</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,597,057</b>	<b>1,195,468</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>4,597,057</b>	<b>1,195,468</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)			403,816 26
Transmission and Distribution Mains (343)			1,640,254 27
Fire Mains (344)			0 28
Services (345)			311,726 29
Meters (346)	728		92,904 30
Hydrants (348)			149,931 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>728</b>	<b>0</b>	<b>2,608,331</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			8,902 33
Structures and Improvements (390)			104,691 34
Office Furniture and Equipment (391)			5,804 35
Computer Equipment (391.1)			5,583 36
Transportation Equipment (392)			28,988 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,985 39
Laboratory Equipment (395)			2,295 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,168 42
SCADA Equipment (397.1)			68,975 43
Miscellaneous Equipment (398)			2,313 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>246,704</b>
<b>Total utility plant in service directly assignable</b>	<b>728</b>	<b>0</b>	<b>5,791,797</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>728</b>	<b>0</b>	<b>5,791,797</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			8,976	<b>8,976</b>	1
February			7,191	<b>7,191</b>	2
March			7,360	<b>7,360</b>	3
April			7,198	<b>7,198</b>	4
May			10,610	<b>10,610</b>	5
June			11,031	<b>11,031</b>	6
July			13,837	<b>13,837</b>	7
August			13,002	<b>13,002</b>	8
September			11,208	<b>11,208</b>	9
October			9,087	<b>9,087</b>	10
November			8,782	<b>8,782</b>	11
December			9,023	<b>9,023</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>117,305</b>	<b>117,305</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,588	13
Less: Other utility use				1,013	14
Other utility use explanation:					15
MAIN BREAK WATER LOSSES					
Water pumped into distribution system				<b>113,704</b>	16
Less: Water sold				83,878	17
Losses and unaccounted for				<b>29,826</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>26%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
ENGINEERS WILL REVIEW Per utility review response: meter replacement will be accelerated and professional leak service will be hired. ele					
Maximum gallons pumped by all methods in any one day during reporting year				765	21
Date of maximum: 6/21/1999					22
Cause of maximum:					23
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year				152	24
Date of minimum: 4/24/1999					25
Total KWH used for pumping for the year				409,600	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	261	8	1,152	Yes	<b>1</b>
WELL #2	2	293	8	1,152	Yes	<b>2</b>
WELL #3	3	1,560	10	1,656	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #33	1
Location	1	3	3	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	GOULDS	CUMMINS	5
Year Installed	1967	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	800	1,150	0	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US MOTORS	CUMMINS	9
Year Installed	1967	1999	1999	10
Type	OTHER	OTHER	DIESEL	11
Horsepower	0	125	0	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 31	WELL#2		14
Location	1	2		15
Purpose	S	P		16
Destination	T	T		17
Pump Manufacturer	CUMMINS	BYRON JACKSON		18
Year Installed	1994	1953		19
Type	OTHER	VERTICAL TURBINE		20
Actual Capacity (gpm)	0	800		21
Pump Motor or Standby Engine Mfr	CUMMINS	BYRON JACKSON		22
Year Installed	1994	1953		23
Type	DIESEL	OTHER		24
Horsepower	0	0		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	1 + 2	3	COLLIE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	1930	1988	1930	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	100	100	9 10
Total capacity in gallons	150,000	150,000	50,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			25

## 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	NW	POTOWATOMI	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1950	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	100	6
Total capacity in gallons	100,000	100,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	530	0	0	0	530	1	
M	D	6.000	76,666	0	0	0	76,666	2	
M	S	6.000	0	13			13	3	
P	D	6.000	2,074	0	0	0	2,074	4	
M	D	8.000	18,752	0	0	0	18,752	5	
M	S	8.000	1,045	1,549	0	0	2,594	6	
P	D	8.000	6,306	0	0	0	6,306	7	
M	D	10.000	5,570	0	0	0	5,570	8	
M	S	10.000	0	12			12	9	
M	D	12.000	5,631	0	0	0	5,631	10	
P	D	12.000	5,950	0	0	0	5,950	11	
P	S	12.000	0	4,063			4,063	12	
<b>Total Within Municipality</b>			<b>122,524</b>	<b>5,637</b>	<b>0</b>	<b>0</b>	<b>128,161</b>		
<b>Total Utility</b>			<b>122,524</b>	<b>5,637</b>	<b>0</b>	<b>0</b>	<b>128,161</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)	
P	0.750	968	0	0	0	968		1
M	1.000	365	43	0	0	408	50	2
M	1.250	53	0	0	0	53		3
M	1.500	20	6	0	0	26		4
M	2.000	2	0	0	0	2		5
M	3.000	2	0	0	0	2		6
M	4.000	5	0	0	0	5		7
<b>Total Utility</b>		<b>1,415</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>1,464</b>	<b>50</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)	
0.625	1,621	21	26	0	1,616	220	1
0.750	30	24	0	0	54	1	2
1.000	24	0	0	(1)	23	5	3
1.250	4	0	0	0	4	0	4
1.500	9	0	0	0	9	0	5
2.000	10	0	0	1	11	1	6
3.000	4	0	0	0	4	2	7
4.000	3	0	0	0	3	2	8
<b>Total:</b>	<b>1,705</b>	<b>45</b>	<b>26</b>	<b>0</b>	<b>1,724</b>	<b>231</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,528	42	0	10	0	36	1,616	1
0.750	54	0	0	0	0	0	54	2
1.000	10	10	0	3	0	0	23	3
1.250	3	1	0	0	0	0	4	4
1.500	3	6	0	0	0	0	9	5
2.000	2	5	0	3	0	1	11	6
3.000	0	3	0	1	0	0	4	7
4.000	2	1	0	0	0	0	3	8
<b>Total:</b>	<b>1,602</b>	<b>68</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>37</b>	<b>1,724</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	216	6			222	2
<b>Total Fire Hydrants</b>	<b>216</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>222</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:	293
Number of distribution system valves end of year:	282
Number of distribution valves operated during year:	83

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## WATER OPERATING SECTION FOOTNOTES

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

Fuel or Power used for pumping (622) increased because of the extra power used due to the increase in depth of the new Well #3 compared to older wells

The decrease of Maintenance of Distribution Reservoirs and Standpipes (650) is due to the reservoir being painted last year.

The increase in Maintenance of Hydrants is due to a main break on 10/16/99 that resulted in hydrant repairs of \$2,452.

Per utility review response: general and adm expenses increased due to lighting damage, reactor cleaning and pump repairs. ele

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

Work on Well # 3 finished and added to water utility plant in service.

Per utility response, \$ moved from 324 to 325 and from 327 to 328. Accounts 324 and 327 are now 0. ele

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### Water Mains (Page W-15)

Financing was from contributions in aid of construction

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### Water Services (Page W-16)

Financing was from contributions in aid of construction

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