



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

For the Year Ended: DECEMBER 31, 1997

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
 FINANCIAL SECTION	
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	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
 WATER OPERATING SECTION	
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 MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A SCHUCH
Title: CITY TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address:

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

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

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

Name: WIPFLI ULLRICH BERTELSON LLP
Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54701

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 4/9/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RONALD J KOENIG
Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221
Fax Number: (715) 235 - 0888

E-mail Address:
Name: MS JUDITH A SCHUCH
Title: BOOKKEEPER/COLLECTOR

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221
Fax Number: (715) 235 - 0888

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR HENRY C FIEGE
- MR DAVID L HOLMSTROM
- MR CLINTON J KEULER
- MR DENNIS KROPP
- MR BRUCE E MYERS
- MR THOMAS W OLSON
- MR PAUL PELTIER
- MR JASON J REHBEIN
- MR WESLEY S SOMMERS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,096,599	1,048,377	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	466,871	479,585	2
Depreciation Expense (403)	193,939	190,705	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	273,268	272,453	5
Total Operating Expenses	934,078	942,743	
Net Operating Income	162,521	105,634	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	162,521	105,634	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,366	21,885	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	29,366	21,885	
Total Income	191,887	127,519	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	191,887	127,519	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,523	90,785	14
Amortization of Debt Discount and Expense (428)	6,082	6,505	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,500	15,750	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	102,105	113,040	
Net Income	89,782	14,479	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,340,753	1,326,274	20
Balance Transferred from Income (433)	89,782	14,479	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,430,535	1,340,753	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	15,814	5
Interest on Special Assessments	13,534	6
Interest on Delinquent Invoices	18	7
Total (Acct. 419):	29,366	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,096,599	0	0	0	1,096,599	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,096,599	0	0	0	1,096,599	

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	192,621		192,621	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	4,775		4,775	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	197,396	0	197,396	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,152,369	12,722,927	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,184,573	2,027,530	2
Net Utility Plant	10,967,796	10,695,397	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	571,282	500,980	6
Special Funds (125)	696,362	522,274	7
Total Other Property and Investments	1,267,644	1,023,254	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(981,288)	(511,766)	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	199,570	197,855	11
Other Accounts Receivable (143)	758	527	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	48,844	19,771	14
Materials and Supplies (150)	29,516	30,228	15
Prepayments (165)	1,669	1,577	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	(700,931)	(261,808)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,205	45,287	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	39,205	45,287	
Total Assets and Other Debits	11,573,714	11,502,130	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	97,054	97,054	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,430,535	1,340,753	23
Total Proprietary Capital	1,527,589	1,437,807	
LONG-TERM DEBT			
Bonds (221)	1,260,000	1,395,000	24
Advances from Municipality (223)	150,000	175,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,410,000	1,570,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	111,864	77,897	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	261,000	261,000	31
Interest Accrued (237)	6,750	7,875	32
Other Current and Accrued Liabilities (238)	20,849	19,964	33
Total Current and Accrued Liabilities	400,463	366,736	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,235,662	8,127,587	41
Total Liabilities and Other Credits	11,573,714	11,502,130	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,960,392	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)	191,977				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	13,152,369	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,184,573	0	0	0	10
Total Accumulated Provision	2,184,573	0	0	0	
Net Utility Plant	10,967,796	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,027,530				2,027,530	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	193,939				193,939	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	9,488				9,488	9
Salvage	165				165	10
Other credits (specify):						11
					0	12
Total credits	203,592	0	0	0	203,592	13
Debits during year						14
Book cost of plant retired	45,258				45,258	15
Cost of removal	1,291				1,291	16
Other debits (specify):						17
					0	18
Total debits	46,549	0	0	0	46,549	19
Balance End of Year	2,184,573	0	0	0	2,184,573	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	29,516	30,228	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	29,516	30,228	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	6,321	1
\$625,000 Mortgage Revenue Bond - 07/01/74	624	950	3,432	2
\$665,000 Refunding Bonds - 12/01/77	1,946	950	11,676	3
\$850,000 Mortgage Revenue Bond - 12/29/94	2,540	950	17,776	4
Total			39,205	
Unamortized premium on debt (251)				
				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	97,054	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>97,054</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$665,000 Refunding Bonds	12/01/1977	07/01/2003	6.00%	240,000	1
\$455,000 Mortgage Revenue Bonds	06/01/1988	07/01/2004	8.00%	250,000	2
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	6.00%	770,000	3
Total Bonds (Account 221):				1,260,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$280,317.30 Advance	09/21/1987	01/01/2001	9.00%	150,000	1
Total for Account 223				150,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	273,268	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>273,268</u>	
Taxes paid during year:		
County, state and local taxes	256,489	6
Social Security taxes	15,262	7
PSC Remainder Assessment	1,517	8
Other (explain):		
NONE		9
Total payments and other debits	<u>273,268</u>	
Balance end of year	<u><u>261,000</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 Mortgage Revenue Bonds		15,020	15,020	0	1
1988 Mortgage Revenue Bonds		19,863	19,863	0	2
1994 Mortgage Revenue Bonds		47,640	47,640	0	3
Subtotal	0	82,523	82,523	0	
Advances from Municipality (223)					
1987 Advance	7,875	13,500	14,625	6,750	4
Subtotal	7,875	13,500	14,625	6,750	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	7,875	96,023	97,148	6,750	

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	8,127,587					8,127,587	1
Add credits during year:							
For Services	7,020					7,020	2
For Mains	91,204					91,204	3
Other (specify):							
Hydrants	9,851					9,851	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,235,662	0	0	0	0	8,235,662	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments for mains, laterals, and hydrants	571,282	2
Total (Acct. 124):	571,282	
Special Funds (125):		
Bond Redemption Fund	646,362	3
Depreciation Fund	50,000	4
Total (Acct. 125):	696,362	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	199,570	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	199,570	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Outstanding insurance payment for accident deductible	500	12
Outstanding invoices for taps	213	13
Outstanding invoice for frozen meter	45	14
Total (Acct. 143):	758	
Receivables from Municipality (145):		
Items on 1997 Tax Roll	48,844	15
Total (Acct. 145):	48,844	
Prepayments (165):		
Prepaid PSC Remainder Assessment	1,669	16
Total (Acct. 165):	1,669	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,829,536	0	0	0	12,829,536	1
Materials and Supplies	29,872	0	0	0	29,872	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,106,051	0	0	0	2,106,051	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,181,624	0	0	0	8,181,624	6
Other (specify):					0	7
Average Net Rate Base	2,571,733	0	0	0	2,571,733	
Net Operating Income	162,521	0	0	0	162,521	8
Net Operating Income as a percent of Average Net Rate Base	6.32%	N/A	N/A	N/A	6.32%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	97,054	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,385,644	3
Other (Specify):		4
Total Average Proprietary Capital	1,482,698	
Net Income		
Net Income	89,782	5
Percent Return on Proprietary Capital	6.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Line #14 - Increased number of special assessments and special charges levied on tax roll in 1997.

Line #28 - Increased amount in accounts payable due to outstanding contractor invoices in 1997.

Contributions in Aid of Construction (Account 271) (Page F-18)

Services, mains, and hydrants installed in 1996, special assessed in 1997.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 22, 1998

Ms. Judith A. Schuch, Treasurer/Comptroller
City of Menomonie Water Department
800 Wilson Avenue
Menomonie, WI 54751-2734

Re: 1997 Analytical Review File DWCCA-3590-RL

Dear Ms. Schuch:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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 other utility use water reported on page W-10, was for flooding skating rinks and street sweeping. This is not utility use water, and should be billed to the municipality. You may back bill up to two year for this type of unbilled water. Please bill the municipality in the future for all water used by the municipality.

2. During our review of the Hydrants schedule, page W-17, we noted you reported 115 Flushing Hydrants for First of Year, column (b). However, there were no Flushing Hydrants reported for End of Year 1996, page W-16, column (f), line 28. Please explain.

3. During our review, we noted sewer department expense was not reported in the Accumulated Provision for Depreciation schedule, page F-8, or the Taxes Accrued schedule, page F-16. Please explain.

4. Paragraph No. 1 of our letter dated October 24, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:W:\comp\roselee\3590 Menomonie

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,076,903	1
Total Sales of Water	1,076,903	
Other Operating Revenues		
Forfeited Discounts (470)	2,959	2
Miscellaneous Service Revenues (471)	4,161	3
Rents from Water Property (472)	720	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,856	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,696	
Total Operating Revenues	1,096,599	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	122,642	9
Water Treatment Expenses (630-635)	17,371	10
Transmission and Distribution Expenses (640-655)	173,194	11
Customer Accounts Expenses (901-904)	17,321	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	136,343	14
Total Operation and Maintenance Expenses	466,871	
Other Operating Expenses		
Depreciation Expense (403)	193,939	15
Amortization Expense (404-407)		16
Taxes (408)	273,268	17
Total Other Operating Expenses	467,207	
Total Operating Expenses	934,078	
NET OPERATING INCOME	162,521	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,637	195,085	365,610	4
Commercial	492	131,876	166,598	5
Industrial	29	219,341	149,084	6
Total Metered Sales to General Customers (461)	4,158	546,302	681,292	
Private Fire Protection Service (462)	68		16,136	7
Public Fire Protection Service (463)	1		271,721	8
Other Sales to Public Authorities (464)	109	100,611	107,754	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 4,336	 646,913	 1,076,903	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	271,721	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
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	271,721	
Forfeited Discounts (470):		
Customer late payment charges	2,959	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,959	
Miscellaneous Service Revenues (471):		
Water Turn-on Charges	3,063	7
Flat charges for frozen meters and hydrant use	940	8
Overhead charged on invoices	158	9
Total Miscellaneous Service Revenues (471)	4,161	
Rents from Water Property (472):		
Rent for antenna on Water Tower	600	10
Rent for use of backhoe and other equipment	120	11
Total Rents from Water Property (472)	720	
Interdepartmental Rents (473):		
NONE	0	12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,830	13
Other (specify):		
Handling fee for child support payments	26	14
Total Other Water Revenues (474)	11,856	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	11,142	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	95,579	7
Operation Supplies and Expenses (623)	4,014	8
Maintenance of Pumping Plant (625)	11,907	9
Total Pumping Expenses	122,642	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	362	10
Chemicals (631)	11,419	11
Operation Supplies and Expenses (632)	485	12
Maintenance of Water Treatment Plant (635)	5,105	13
Total Water Treatment Expenses	17,371	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	128,894	14
Operation Supplies and Expenses (641)	13,019	15
Maintenance of Distribution Reservoirs and Standpipes (650)	147	16
Maintenance of Mains (651)	5,816	17
Maintenance of Services (652)	9,777	18
Maintenance of Meters (653)	8,887	19
Maintenance of Hydrants (654)	6,654	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	173,194	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,491	22
Accounting and Collecting Labor (902)	5,606	23
Supplies and Expenses (903)	9,224	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	17,321	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,083	27
Office Supplies and Expenses (921)	10,088	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	30,018	30
Property Insurance (924)	8,106	31
Injuries and Damages (925)	1,802	32
Employee Pensions and Benefits (926)	51,551	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	8,283	35
Transportation Expenses (933)	15,042	36
Maintenance of General Plant (935)	370	37
Total Administrative and General Expenses	136,343	
 Total Operation and Maintenance Expenses	 466,871	

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		261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,511	2
Net property tax equivalent		256,489	
Social Security		15,262	3
PSC Remainder Assessment		1,517	4
Other (specify): NONE			5
Total tax expense		<u>273,268</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241798				3
County tax rate	mills		9.908560				4
Local tax rate	mills		9.856830				5
School tax rate	mills		13.222653				6
Voc. school tax rate	mills		2.100267				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		35.330108				10
Less: state credit	mills		1.998623				11
Net tax rate	mills		33.331485				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.856830				14
Combined School Tax Rate	mills		15.322920				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.179750				17
Total Tax Rate	mills		35.330108				18
Ratio of Local and School Tax to Total	dec.		0.712699				19
Total tax net of state credit	mills		33.331485				20
Net Local and School Tax Rate	mills		23.755332				21
Utility Plant, Jan. 1	\$	12,726,074	12,726,074				22
Materials & Supplies	\$	30,228	30,228				23
Subtotal	\$	12,756,302	12,756,302				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	12,399,644	12,399,644				26
Assessment Ratio	dec.		0.825076				27
Assessed Value	\$	10,230,649	10,230,649				28
Net Local & School Rate	mills		23.755332				29
Tax Equiv. Computed for Current Year	\$	243,032	243,032				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,434		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	89,257		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	553,899	465	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	300,142	17,222	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,186		20
Total Pumping Plant	909,880	17,687	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	397,281		22
Water Treatment Equipment (332)	931,683	2,076	23
Total Water Treatment Plant	1,338,625	2,076	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,434	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)			89,257	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			554,364	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		312,364	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,186	20
Total Pumping Plant	5,000	0	922,567	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			397,281	22
Water Treatment Equipment (332)			933,759	23
Total Water Treatment Plant	0	0	1,340,701	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,094	24
Structures and Improvements (341)			500	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,551,838	1,300	26
Transmission and Distribution Mains (343)	6,562,216	151,695	27
Fire Mains (344)			28
Services (345)	863,884	43,284	29
Meters (346)	332,683	44,568	30
Hydrants (348)	788,193	39,724	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	10,109,026	280,571	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	45,714	3,557	34
Office Furniture and Equipment (391)	4,327	2,923	35
Computer Equipment (391.1)	44,578		36
Transportation Equipment (392)	67,170		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	8,481		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	58,711		41
Communication Equipment (397)	3,894		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	14,584	256	44
Other Tangible Property (399)			45
Total General Plant	247,459	6,736	
Total utility plant in service directly assignable	12,698,681	307,070	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	12,698,681	307,070	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,553,138 26
Transmission and Distribution Mains (343)	7,873		6,706,038 27
Fire Mains (344)			0 28
Services (345)	2,546		904,622 29
Meters (346)	29,940		347,311 30
Hydrants (348)			827,917 31
Other Transmission and Distribution Plant (349)			618 32
Total Transmission and Distribution Plant	40,359	0	10,349,238
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			7,250 35
Computer Equipment (391.1)			44,578 36
Transportation Equipment (392)			67,170 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,481 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			58,711 41
Communication Equipment (397)			3,894 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,840 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	254,195
Total utility plant in service directly assignable	45,359	0	12,960,392
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	45,359	0	12,960,392

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			55,620	55,620	1
February			55,820	55,820	2
March			59,500	59,500	3
April			65,060	65,060	4
May			63,510	63,510	5
June			67,910	67,910	6
July			66,140	66,140	7
August			67,720	67,720	8
September			68,470	68,470	9
October			68,770	68,770	10
November			59,680	59,680	11
December			57,590	57,590	12
Total for year	0	0	755,790	755,790	
Less: Measured or estimated water used in main flushing and water treatment during year				14,375	13
Less: Other utility use				5,758	14
Other utility use explanation:					15
Flushing mains, flooding skating rinks, fires & fire drills, street sweeping, meter testing, service line breaks, booster pump cooling					
Water pumped into distribution system				735,657	16
Less: Water sold				646,913	17
Losses and unaccounted for				88,744	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,010	21
Date of maximum: 6/9/1997					22
Cause of maximum:					23
Watering					
Minimum gallons pumped by all methods in any one day during reporting year				1,020	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,501,916	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,296,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	1,152,000	Yes	3
580 17TH STREET	#6 Well	417	23	1,728,000	Yes	4

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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	PEERLESS	FAIRBANKS-MORSE	PEERLESS	5
Year Installed	1988	1958	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,760	900	1,600	8
Pump Motor or Standby Engine Mfr	GE	FAIRBANKS-MORSE	US	9 10
Year Installed	1988	1958	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1996	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons	65,000	65,000	46,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons	750,000	400,000	750,000	7
WATER TREATMENT PLANT				8
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	2.000	4,233				4,233
M	D	4.000	50,586		1,174		49,412
M	D	6.000	164,761	780	340		165,201
M	D	8.000	74,535	2,972	297		77,210
M	T	8.000	20				20
M	D	10.000	15,547	72	1,122		14,497
M	T	10.000	164				164
M	D	12.000	61,155	1,050			62,205
M	T	12.000	44				44
M	D	16.000	49,999	2,294			52,293
M	S	16.000	1,706				1,706
M	D	20.000	17,822				17,822
M	S	20.000	21				21
Total Within Municipality			440,593	7,168	2,933	0	444,828
Total Utility			440,593	7,168	2,933	0	444,828

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	0.500	32		21		11		1
M	0.750	2,734	8	11		2,731	116	2
M	1.000	545	48	24		569	141	3
M	1.250	134	1	1		134	21	4
M	1.500	59	3	8		54	8	5
M	2.000	72	18	8		82		6
P	2.000	1				1		7
M	3.000	11				11		8
P	4.000	1				1		9
M	4.000	40	4	4		40	1	10
M	6.000	87	1			88	43	11
M	8.000	20	1			21	12	12
M	10.000	4				4		13
M	12.000	3				3	3	14
Total Utility		3,743	84	77	0	3,750	345	

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 (o).

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	4,418	472	648		4,242	626	1
1.000	159	24	10		173	35	2
1.500	39	6			45	10	3
2.000	51	6	4		53	16	4
3.000	23	3			26	21	5
4.000	7	1			8	2	6
Total:	4,697	512	662	0	4,547	710	

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	3,672	342	8	34	3	183	4,242	1
1.000		120	11	25		17	173	2
1.500		30		10		5	45	3
2.000		10	5	31		7	53	4
3.000		3	4	11		8	26	5
4.000			5	2		1	8	6
Total:	3,672	505	33	113	3	221	4,547	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	9				9	1
Within Municipality	748	8			756	2
Total Fire Hydrants	757	8	0	0	765	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	500
Number of distribution system valves end of year:	845
Number of distribution valves operated during year:	700

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line #9: 1996 was considerably higher than this year due to pump repair at Well #4.

Line #17 - 1996 was considerably higher than 1997 due to a water main break and a leak in the spring of '96.

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

The municipality authorized a tax equivalent of \$261,000 on March 4, 1996, Resolution #10.

Water Utility Plant in Service (Page W-08)

Line #17 - Purchased a new 125hp split case pump.

Line #27 & 29-31 - Amounts are supported by physical changes in appropriate statistical schedules.

Water Mains (Page W-15)

Mains added are financed by special assessments to be levied in 1998, as well as general operating revenues.

Water Services (Page W-16)

Property owners are charged actual cost of lateral construction.

Hydrants and Distribution System Valves (Page W-18)

Corrected flushing hydrants per phone call 10/26/98.
