



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, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: 4/8/1998

Period covered by most recent audit: 1997

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 DAVID L HOLMSTROM
- MR JEFFREY V HOYT
- MR CLINTON J KEULER
- MR RICHARD D LOWERY
- MR PAUL E PELTIER
- MR LELAND A SCHWEBS
- MR WESLEY S SOMMERS
- MR KEITH R WEBB
- MS SANDRA K WHITE

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)	1,146,238	1,096,599	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	467,256	466,871	2
Depreciation Expense (403)	247,009	193,939	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	274,306	273,268	5
Total Operating Expenses	988,571	934,078	
Net Operating Income	157,667	162,521	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	157,667	162,521	
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)	31,677	29,366	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,677	29,366	
Total Income	189,344	191,887	
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	189,344	191,887	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	83,508	82,523	14
Amortization of Debt Discount and Expense (428)	6,844	6,082	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,800	13,500	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	101,152	102,105	
Net Income	88,192	89,782	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,430,535	1,340,753	20
Balance Transferred from Income (433)	88,192	89,782	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,047	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)	1,516,680	1,430,535	

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	18,737	5
Interest on Special Assessments	12,919	6
Interest on Delinquent Invoices	21	7
Total (Acct. 419):	31,677	
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):		
1997 Audit adjustment increasing #232 & decreasing #926	2,047	12
Total (Acct. 435)--Debit:	2,047	
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,146,238	0	0	0	1,146,238	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,146,238	0	0	0	1,146,238	

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	192,624		192,624	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	2,177		2,177	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	194,801	0	194,801	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,819,212	13,152,369	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,379,651	2,184,573	2
Net Utility Plant	11,439,561	10,967,796	
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)	218,000	0	5
Other Investments (124)	553,760	571,282	6
Special Funds (125)	712,239	696,362	7
Total Other Property and Investments	1,483,999	1,267,644	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	(981,288)	8
Temporary Cash Investments (132)	2,742	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	196,888	199,570	11
Other Accounts Receivable (143)	1,537	758	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	50,730	48,844	14
Materials and Supplies (150)	30,693	29,516	15
Prepayments (165)	1,623	1,669	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	284,213	(700,931)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	61,369	39,205	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	61,369	39,205	
Total Assets and Other Debits	13,269,142	11,573,714	

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)	1,516,680	1,430,535	23
Total Proprietary Capital	1,613,734	1,527,589	
LONG-TERM DEBT			
Bonds (221)	1,840,000	1,260,000	24
Advances from Municipality (223)	120,000	150,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,960,000	1,410,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	133,089	111,864	28
Payables to Municipality (233)	909,513	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	261,000	261,000	31
Interest Accrued (237)	5,400	6,750	32
Other Current and Accrued Liabilities (238)	20,767	20,849	33
Total Current and Accrued Liabilities	1,329,769	400,463	
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)	8,365,639	8,235,662	41
Total Liabilities and Other Credits	13,269,142	11,573,714	

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)	13,445,421	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)	373,791				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	13,819,212	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,379,651	0	0	0	10
Total Accumulated Provision	2,379,651	0	0	0	
Net Utility Plant	11,439,561	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	2,184,573				2,184,573	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	247,009				247,009	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation expense	6,583				6,583	9
Salvage	241				241	10
Other credits (specify):						11
					0	12
Total credits	253,833	0	0	0	253,833	13
Debits during year						14
Book cost of plant retired	57,807				57,807	15
Cost of removal	948				948	16
Other debits (specify):						17
					0	18
Total debits	58,755	0	0	0	58,755	19
Balance End of Year	2,379,651	0	0	0	2,379,651	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	30,693	29,516 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	30,693	29,516

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	763	950	28,245	1
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	5,349	2
\$625,000 Mortgage Revenue Bond - 07/01/74	624	950	2,808	3
\$665,000 Refunding Bonds - 12/01/77	1,946	950	9,730	4
\$850,000 Mortgage Revenue Bond - 12/29/94	2,539	950	15,237	5
Total			61,369	
Unamortized premium on debt (251)				
NONE				6
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	5.89%	0	1
\$455,000 Mortgage Revenue Bonds	06/01/1988	07/01/2004	7.54%	0	2
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	5.87%	685,000	3
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.71%	1,155,000	4
Total Bonds (Account 221):				1,840,000	

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%	120,000	1
Total for Account 223				120,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	274,306	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	274,306	
Taxes paid during year:		
County, state and local taxes	256,069	6
Social Security taxes	16,762	7
PSC Remainder Assessment	1,475	8
Other (explain):		
NONE		9
Total payments and other debits	274,306	
Balance end of year	261,000	

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	0	7,071	7,071	0	1
1988 Mortgage Revenue Bonds	0	9,481	9,481	0	2
1994 Mortgage Revenue Bonds	0	43,060	43,060	0	3
1998 Mortgage Revenue Bonds		23,896	23,896	0	4
Subtotal	0	83,508	83,508	0	
Advances from Municipality (223)					
1987 Advance	6,750	10,800	12,150	5,400	5
Subtotal	6,750	10,800	12,150	5,400	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,750	94,308	95,658	5,400	

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	8,235,662	0	0	0	0	8,235,662	1
Add credits during year:							
For Services	22,763					22,763	2
For Mains	103,060					103,060	3
Other (specify):							
Hydrants	4,154					4,154	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,365,639	0	0	0	0	8,365,639	
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):		
TID portion of \$1,155,000 Mortgage Revenue Bonds	218,000	1
Total (Acct. 123):	218,000	
Other Investments (124):		
Special assessments for mains and laterals	553,760	2
Total (Acct. 124):	553,760	
Special Funds (125):		
Bond Redemption Fund	662,239	3
Depreciation Fund	50,000	4
Total (Acct. 125):	712,239	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	196,888	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	196,888	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Outstanding invoices for frozen meters	90	12
Outstanding invoices for hydrant use/water from hydrants	1,447	13
Total (Acct. 143):	1,537	
Receivables from Municipality (145):		
Items transferred to 1998 Tax Roll	50,730	14
Total (Acct. 145):	50,730	
Prepayments (165):		
Prepaid PSC Remainder Assessment	1,623	15
Total (Acct. 165):	1,623	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
Money borrowed for cash deficit	909,513	18
Total (Acct. 233):	909,513	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,202,906	0	0	0	13,202,906	1
Materials and Supplies	30,104	0	0	0	30,104	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,282,112	0	0	0	2,282,112	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,300,650	0	0	0	8,300,650	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,650,248	0	0	0	2,650,248	
Net Operating Income	157,667	0	0	0	157,667	8
Net Operating Income as a percent of Average Net Rate Base						
	5.95%	N/A	N/A	N/A	5.95%	

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	1,473,607	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,570,661	
Net Income		
Net Income	88,192	5
Percent Return on Proprietary Capital	5.61%	

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)

Increased amount in accounts payable due to outstanding contractor invoices in 1998.

Bonds (Acct. 221) (Page F-14)

\$665,000 Refunding Bond was called and paid on 07/01/1998.
\$455,000 Mortgage Revenue Bond was called and paid on 07/01/1998.
\$1,155,000 Mortgage Revenue Bond was used to refund above two older issues, and to finance the cost of new mains and hydrants.

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

Services, mains, and hydrants installed in 1997, special assessed in 1998.

Identification and Ownership (Page iv)

October 18, 1999

Ms. Judith A. Schuch, City Treasurer
City of Menomonie Water Department
800 Wilson Avenue
Menomonie, WI 54751-2795

1998 Analytical Review DWCCA-3590-ELE

Dear Ms. Schuch:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 18, 1999 letters e.doc

cc: Mrs. Susan J. Beety

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,119,563	1
Total Sales of Water	1,119,563	
Other Operating Revenues		
Forfeited Discounts (470)	3,231	2
Miscellaneous Service Revenues (471)	3,532	3
Rents from Water Property (472)	710	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,202	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,675	
Total Operating Revenues	1,146,238	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	114,738	9
Water Treatment Expenses (630-635)	20,321	10
Transmission and Distribution Expenses (640-655)	177,852	11
Customer Accounts Expenses (901-904)	20,141	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	134,204	14
Total Operation and Maintenance Expenses	467,256	
Other Operating Expenses		
Depreciation Expense (403)	247,009	15
Amortization Expense (404-407)		16
Taxes (408)	274,306	17
Total Other Operating Expenses	521,315	
Total Operating Expenses	988,571	
NET OPERATING INCOME	157,667	

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	3,629	202,977	376,952	4
Commercial	531	142,521	184,625	5
Industrial	30	203,343	143,514	6
Total Metered Sales to General Customers (461)	4,190	548,841	705,091	
Private Fire Protection Service (462)	70		17,047	7
Public Fire Protection Service (463)	1		278,816	8
Other Sales to Public Authorities (464)	144	109,886	118,609	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 4,405	 658,727	 1,119,563	

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)	278,816	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	278,816	
Forfeited Discounts (470):		
Customer late payment charges	3,231	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,231	
Miscellaneous Service Revenues (471):		
Water turn-on charges	2,681	7
Flat charges for frozen meters and hydrant use	815	8
Overhead charged on invoices	36	9
Total Miscellaneous Service Revenues (471)	3,532	
Rents from Water Property (472):		
Rent for antenna on water tower	600	10
Rent for use of backhoe and other equipment	110	11
Total Rents from Water Property (472)	710	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,176	13
Other (specify): Handling fee for child support payments	26	14
Total Other Water Revenues (474)	19,202	
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)	11,115	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	97,055	7
Operation Supplies and Expenses (623)	3,251	8
Maintenance of Pumping Plant (625)	3,317	9
Total Pumping Expenses	114,738	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	94	10
Chemicals (631)	10,414	11
Operation Supplies and Expenses (632)	6,802	12
Maintenance of Water Treatment Plant (635)	3,011	13
Total Water Treatment Expenses	20,321	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	127,069	14
Operation Supplies and Expenses (641)	13,521	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,483	16
Maintenance of Mains (651)	7,721	17
Maintenance of Services (652)	11,346	18
Maintenance of Meters (653)	9,310	19
Maintenance of Hydrants (654)	6,402	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	177,852	

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)	3,981	22
Accounting and Collecting Labor (902)	5,825	23
Supplies and Expenses (903)	10,335	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	20,141	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,577	27
Office Supplies and Expenses (921)	10,667	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	16,951	30
Property Insurance (924)	6,843	31
Injuries and Damages (925)	4,109	32
Employee Pensions and Benefits (926)	59,805	33
Regulatory Commission Expenses (928)	1,584	34
Miscellaneous General Expenses (930)	8,654	35
Transportation Expenses (933)	12,678	36
Maintenance of General Plant (935)	1,336	37
Total Administrative and General Expenses	134,204	
 Total Operation and Maintenance Expenses	467,256	

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		4,931	2
Net property tax equivalent		256,069	
Social Security		16,762	3
PSC Remainder Assessment		1,475	4
Other (specify): NONE			5
Total tax expense		274,306	

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		0.202210				3
County tax rate	mills		8.557548				4
Local tax rate	mills		7.792091				5
School tax rate	mills		11.006183				6
Voc. school tax rate	mills		1.741122				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.299154				10
Less: state credit	mills		1.556332				11
Net tax rate	mills		27.742822				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.792091				14
Combined School Tax Rate	mills		12.747305				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.539396				17
Total Tax Rate	mills		29.299154				18
Ratio of Local and School Tax to Total	dec.		0.701024				19
Total tax net of state credit	mills		27.742822				20
Net Local and School Tax Rate	mills		19.448371				21
Utility Plant, Jan. 1	\$	13,152,370	13,152,370				22
Materials & Supplies	\$	29,516	29,516				23
Subtotal	\$	13,181,886	13,181,886				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	12,825,228	12,825,228				26
Assessment Ratio	dec.		0.989664				27
Assessed Value	\$	12,692,666	12,692,666				28
Net Local & School Rate	mills		19.448371				29
Tax Equiv. Computed for Current Year	\$	246,852	246,852				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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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	93,691	0	
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)	312,364	27,735	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,186		20
Total Pumping Plant	922,567	27,735	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	397,281		22
Water Treatment Equipment (332)	933,759	1,775	23
Total Water Treatment Plant	1,340,701	1,775	
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)	2,213		337,886	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	250		8,936	20
Total Pumping Plant	2,463	0	947,839	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			397,281	22
Water Treatment Equipment (332)			935,534	23
Total Water Treatment Plant	0	0	1,342,476	
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)	1,553,138		26
Transmission and Distribution Mains (343)	6,706,038	358,102	27
Fire Mains (344)	0		28
Services (345)	904,622	34,209	29
Meters (346)	347,311	46,173	30
Hydrants (348)	827,917	52,328	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	10,349,238	490,812	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	7,250	1,353	35
Computer Equipment (391.1)	44,578		36
Transportation Equipment (392)	67,170	16,248	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,481	515	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	58,711		41
Communication Equipment (397)	3,894	894	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,840	3,504	44
Other Tangible Property (399)	0		45
Total General Plant	254,195	22,514	
Total utility plant in service directly assignable	12,960,392	542,836	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,960,392	542,836	

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)	3,990		7,060,150 27
Fire Mains (344)			0 28
Services (345)	525		938,306 29
Meters (346)	27,143		366,341 30
Hydrants (348)	2,700		877,545 31
Other Transmission and Distribution Plant (349)			618 32
Total Transmission and Distribution Plant	34,358	0	10,805,692
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,603 35
Computer Equipment (391.1)	20,248		24,330 36
Transportation Equipment (392)			83,418 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,996 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			58,711 41
Communication Equipment (397)	738		4,050 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			18,344 44
Other Tangible Property (399)			0 45
Total General Plant	20,986	0	255,723
Total utility plant in service directly assignable	57,807	0	13,445,421
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	57,807	0	13,445,421

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			54,420	54,420	1
February			53,210	53,210	2
March			56,680	56,680	3
April			59,750	59,750	4
May			63,640	63,640	5
June			55,522	55,522	6
July			77,780	77,780	7
August			68,130	68,130	8
September			75,100	75,100	9
October			58,800	58,800	10
November			52,210	52,210	11
December			52,250	52,250	12
Total for year	0	0	727,492	727,492	
Less: Measured or estimated water used in main flushing and water treatment during year				15,070	13
Less: Other utility use				6,147	14
Other utility use explanation:					15
Flushing, meter testing, service and main line breaks, booster pump cooling, and chlorine feeding for filters					
Water pumped into distribution system				706,275	16
Less: Water sold				658,727	17
Losses and unaccounted for				47,548	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				3,520	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
Watering					
Minimum gallons pumped by all methods in any one day during reporting year				900	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,314,440	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	PEERLESS	PEERLESS	5
Year Installed	1988	1998	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,760	1,600	1,600	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1988	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	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	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
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				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	0	0	0	4,233	1	
M	D	4.000	49,412	0	1,377	0	48,035	2	
M	D	6.000	165,201	2,854	656	0	167,399	3	
M	D	8.000	77,210	2,861	0	0	80,071	4	
M	T	8.000	20	0	0	0	20	5	
M	D	10.000	14,497	1,716	0	0	16,213	6	
M	T	10.000	164	0	0	0	164	7	
M	D	12.000	62,205	8,041	250	0	69,996	8	
M	T	12.000	44	0	0	0	44	9	
M	D	16.000	52,293	0	0	0	52,293	10	
M	S	16.000	1,706	0	0	0	1,706	11	
M	D	20.000	17,822	0	0	0	17,822	12	
M	S	20.000	21	0	0	0	21	13	
Total Within Municipality			444,828	15,472	2,283	0	458,017		
Total Utility			444,828	15,472	2,283	0	458,017		

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	11	0	11	0	0		1
M	0.750	2,731	7	8	0	2,730	115	2
M	1.000	569	59	1	0	627	175	3
M	1.250	134	0	2	0	132	17	4
M	1.500	54	8	0	0	62	12	5
M	2.000	82	5	0	0	87		6
P	2.000	1	0	0	0	1		7
M	3.000	11	0	0	0	11		8
P	4.000	1	0	0	0	1		9
M	4.000	40	0	0	0	40	1	10
M	6.000	88	9	0	0	97	42	11
M	8.000	21	0	0	0	21	11	12
M	10.000	4	1	0	0	5		13
M	12.000	3	0	0	0	3	3	14
Total Utility		3,750	89	22	0	3,817	376	

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	4,242	458	484	0	4,216	485	1
1.000	173	24	28	0	169	30	2
1.500	45	4	0	0	49	7	3
2.000	53	8	6	0	55	13	4
3.000	26	3	1	0	28	20	5
4.000	8	0	0	0	8	0	6
Total:	4,547	497	519	0	4,525	555	

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	3,585	389	5	98	3	136	4,216	1
1.000	0	122	9	24	0	14	169	2
1.500	0	29	0	13	0	7	49	3
2.000	0	12	4	28	0	11	55	4
3.000	0	4	4	10	0	10	28	5
4.000	0	0	5	2	0	1	8	6
Total:	3,585	556	27	175	3	179	4,525	

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	756	37	7		786	2
Total Fire Hydrants	765	37	7	0	795	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	600
Number of distribution system valves end of year:	879
Number of distribution valves operated during year:	750

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line #12 - 1998 was considerably higher than in the past due to 2,720,000 gallons of backwash from the sewer utility.

Line #30 - Engineering expenses were down considerably in 1998 due to the completion of a very large construction project in 1997.

Line #34 - An application for rate increase was submitted to the PSC in 1998

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 new starter/booster pump.

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

Line #36 - Junked IBM System 36 computer and a PC - not Year 2000 compatible

Line #37 - Purchased Ford 1/2 Ton Pickup.

Water Mains (Page W-15)

Mains added are financed by special assessments to be levied in 1999, as well as general operating revenues.

Water Services (Page W-16)

Property owners are charged actual cost of lateral construction.

Meters (Page W-17)

Water utility customers were reclassified in 1998 to correct errors in classifications that have occurred over the past years, and to more closely reflect the PSC's "Definitions for Classification of Water Utility Customers".
