



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONDOVI MUNICIPAL WATER UTILITYPrincipal Office: 156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755For the Year Ended: DECEMBER 31, 1999**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

MONDOVI MUNICIPAL WATER UTILITY , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/02/2000
(Date)

(Title)

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 (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 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: MONDOVI MUNICIPAL WATER UTILITY

Utility Address: 156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

When was utility organized? 12/31/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL A LAUERSDORF

Title: CITY ADMINISTRATOR

Office Address:

156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

Telephone: (715) 926 - 3866

Fax Number: (715) 926 - 4261

E-mail Address: Mondovi.com

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

Name: MS CHERYL L. PUHL CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701-3653

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: cpuhl@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: STIENESSEN SCHLEGEL & CO., LLC

Title:

Office Address: STIENESSEN SCHLEGEL & CO., LLC
P.O. BOX 810
EAU CLAIRE, WI 54701-0810

Telephone: (715) 832 - 8425

Fax Number: (715) 832 - 1665

E-mail Address:

Date of most recent audit report: 2/17/1999

Period covered by most recent audit: THE YEAR ENDED DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MR RANDY GRUBER

Title: SUPERINTENDENT

Office Address:
156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

Telephone: (715) 926 - 3866

Fax Number: (715) 926 - 4261

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR RANDY BIEDERMAN
- MR STANLEY QUALE
- MR DUANE SEGERSTROM
- MR ORLEN STAMM

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)	343,319	339,047	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	130,719	110,629	2
Depreciation Expense (403)	69,435	65,371	3
Amortization Expense (404-407)	0	11,930	4
Taxes (408)	57,887	60,730	5
Total Operating Expenses	258,041	248,660	
Net Operating Income	85,278	90,387	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,278	90,387	
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)	11,559	11,033	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,559	11,033	
Total Income	96,837	101,420	
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	96,837	101,420	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,302	65,948	14
Amortization of Debt Discount and Expense (428)	4,260	4,260	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	182	417	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	69,744	70,625	
Net Income	27,093	30,795	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	406,544	375,749	20
Balance Transferred from Income (433)	27,093	30,795	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)	433,637	406,544	

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 CASH AND INVESTMENTS	11,559	5
Total (Acct. 419):	11,559	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	343,319	0	0	0	343,319	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	343,319	0	0	0	343,319	

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	47,966		47,966	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	47,966	0	47,966	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,826,356	3,433,054	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	683,614	614,772	2
Net Utility Plant	3,142,742	2,818,282	
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)	0	0	6
Special Funds (125)	194,341	184,466	7
Total Other Property and Investments	194,341	184,466	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,440	6,792	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,546	84,278	11
Other Accounts Receivable (143)	14,320	6,429	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	63,077	64,051	14
Materials and Supplies (150)	6,499	5,711	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	178,882	167,261	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,059	48,320	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	83,507	95,437	20
Total Deferred Debits	127,566	143,757	
Total Assets and Other Debits	3,643,531	3,313,766	

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)	319,273	319,273	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	433,637	406,544	23
Total Proprietary Capital	752,910	725,817	
LONG-TERM DEBT			
Bonds (221)	1,115,000	1,170,000	24
Advances from Municipality (223)	0	9,012	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,115,000	1,179,012	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	52,309	58,326	31
Interest Accrued (237)	22,563	21,693	32
Other Current and Accrued Liabilities (238)	4,463		33
Total Current and Accrued Liabilities	79,335	80,019	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,696,286	1,328,918	41
Total Liabilities and Other Credits	3,643,531	3,313,766	

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)	3,826,356	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,826,356	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	683,614	0	0	0	10
Total Accumulated Provision	683,614	0	0	0	
Net Utility Plant	3,142,742	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	614,772				614,772	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,435				69,435	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,115				3,115	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	72,550	0	0	0	72,550	13
Debits during year						14
Book cost of plant retired	3,708				3,708	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,708	0	0	0	3,708	19
Balance End of Year	683,614	0	0	0	683,614	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,499	5,711
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>6,499</u>	<u>5,711</u>

**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)				
1993 MORTGAGE REVENUE BONDS	2,444	428	22,270	1
1996 MORTGAGE REVENUE BONDS	1,816	428	21,789	2
Total			44,059	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	319,273	1
Changes during year (explain):		2
Balance end of year	<u>319,273</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)	
REVENUE BONDS SERIES 1993D	09/01/1993	09/01/2006	4.38%	410,000	1
REVENUE BONDS SERIES 1996	06/01/1996	06/01/2011	5.65%	695,000	2
GO REFUNDING BONDS	06/29/1999	12/01/2000	4.63%	10,000	3
Total Bonds (Account 221):				1,115,000	

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)					
STATE TRUST FUND LOAN	08/03/1994	03/15/2004	4.50%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	58,326	1
Accruals:		
Charged water department expense	57,887	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
SEWER SHARE OF METER TAX	855	5
Total Accruals and other credits	58,742	
Taxes paid during year:		
County, state and local taxes	60,730	6
Social Security taxes	3,624	7
PSC Remainder Assessment	405	8
Other (explain):		
NONE		9
Total payments and other debits	64,759	
Balance end of year	52,309	

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)					
REVENUE BONDS SERIES 1993D	7,872	22,943	23,618	7,197	1
REVENUE BONDS SERIES 1996	13,497	40,117	40,490	13,124	2
GO REFUNDING BONDS SERIES 1999		2,242		2,242	3
Subtotal	21,369	65,302	64,108	22,563	
Advances from Municipality (223)					
STATE TRUST FUND LOAN	324	182	506	0	4
Subtotal	324	182	506	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	21,693	65,484	64,614	22,563	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,328,918	0	0	0	0	1,328,918	1
Add credits during year:							
For Services	11,403					11,403	2
For Mains	347,043					347,043	3
Other (specify):							
HYDRANTS	8,922					8,922	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,696,286	0	0	0	0	1,696,286	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH	194,341	3
Total (Acct. 125):	194,341	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,546	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	83,546	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	14,320	11
Total (Acct. 143):	14,320	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	63,077	12
Total (Acct. 145):	63,077	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORATIZED WATER TOWER EXPENSE	83,507	15
Total (Acct. 183):	83,507	

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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	3,629,705	0	0	0	3,629,705	1
Materials and Supplies	6,105	0	0	0	6,105	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	649,193	0	0	0	649,193	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,512,602	0	0	0	1,512,602	6
Other (specify):					0	7
Average Net Rate Base	1,474,015	0	0	0	1,474,015	
Net Operating Income	85,278	0	0	0	85,278	8
Net Operating Income as a percent of Average Net Rate Base	5.79%	N/A	N/A	N/A	5.79%	

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	319,273	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	420,090	3
Other (Specify):		4
Total Average Proprietary Capital	739,363	
Net Income		
Net Income	27,093	5
Percent Return on Proprietary Capital	3.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

DURING 1999 THE UTILITY EXTENDED MAINS AND SERVICES ALONG PRAIRIE ROAD. THESE COSTS WERE SPECIAL ASSESSED.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE STATE TRUST FUND LOAN (ACCOUNT 223) WAS REFINANCED DURING 1999, VIA ISSUANCE OF GO REFUNDING BONDS (ACCOUNT 221).

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

mains and services credits corrected per utility response (total amount did not change). 10/6/00, ele

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

PER LETTER FROM ELAINE ENGELKE FROM THE PSC, MONDOVI MAY CONTINUE AMORTIZING THE COST OF THE WATER TOWER PAINTING. THEY ARE, HOWEVER, TO CHARGE ACCOUNT 650, MAINTENANCE OF DISTRIBUTION RESERVOIRS & STANDPIPES RATHER THAN ACCOUNT 404-407. THIS WAS DONE IN THE CURRENT YEAR.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Mondovi
Mondovi, Wisconsin

We have compiled the accompanying PSC Report of the Mondovi Municipal Water Utility, an enterprise fund of the City of Mondovi, as of December 31, 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

The 1998 PSC Report of the Mondovi Municipal Water Utility was compiled by other accountants, whose report dated February 17, 1999, stated that they did not express an opinion or any other form of assurance on those statements.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 2, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. Daniel A. Lauersdorf, City Administrator
Mondovi Municipal Water and Sewer Utility
156 South Franklin Street
Mondovi, WI 54755-1598

1999 Analytical Review DWCCA-3780-ELE

Dear Mr. Lauersdorf:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$14,320 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule reported as "special assessments receivable." Deferred special assessments are more appropriately reported in Account 124, Other Investments. Please follow this procedure in the future.
2. During our review, we noted total Transmission and Distribution Expenses, Operation & Maintenance Expenses schedule increased over \$5,000 and 25% from the prior year without explanation. Please furnish a brief explanation of this increase.
3. During our review, we noted a net increase of 18 services reported on the Water Services schedule. A footnote to this schedule indicates that the services were partially funded by special assessments and grants. However, there are no contributions for services reported in Account 271, Contributions in Aid of Construction schedule. Please furnish an explanation.
4. During our review, we noted no meters are reported tested on the Meters schedule and it appears only 7 were replaced. We also noted Mondovi has a water loss of 29%. Although pump backwashes and 16" main flushing were provided as causes for the high water loss, it is also important to test meters. Please make every effort to test or replace your meters within intervals established by the Wisconsin Administrative Code.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3780.doc

cc: Mr. Randy Biederman
response received 9/20/00:

1. special assessments will be reclassified to a/c 124.
2. Expenses in 1998 were low. 1999 does compare to 1997 and prior.
3. Correct F-18 services and mains credits.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	337,308	1
Total Sales of Water	337,308	
Other Operating Revenues		
Forfeited Discounts (470)	687	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,324	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,011	
Total Operating Revenues	343,319	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,116	8
Pumping Expenses (620-625)	48,112	9
Water Treatment Expenses (630-635)	12,481	10
Transmission and Distribution Expenses (640-655)	21,792	11
Customer Accounts Expenses (901-904)	11,100	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,118	14
Total Operation and Maintenance Expenses	130,719	
Other Operating Expenses		
Depreciation Expense (403)	69,435	15
Amortization Expense (404-407)		16
Taxes (408)	57,887	17
Total Other Operating Expenses	127,322	
Total Operating Expenses	258,041	
NET OPERATING INCOME	85,278	

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	16	52	1
Commercial	2	43	103	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	59	155	
Metered Sales to General Customers (461)				
Residential	1,014	43,632	146,612	4
Commercial	127	19,131	46,326	5
Industrial	4	13,020	20,537	6
Total Metered Sales to General Customers (461)	1,145	75,783	213,475	
Private Fire Protection Service (462)	2		672	7
Public Fire Protection Service (463)	1		113,866	8
Other Sales to Public Authorities (464)	13	3,976	9,140	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,164	79,818	337,308	

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)	113,866	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)	113,866	
Forfeited Discounts (470):		
Customer late payment charges	687	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	687	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,377	10
Other (specify): MISCELLANEOUS	1,947	11
Total Other Water Revenues (474)	5,324	
Amortization of Construction Grants (475):		
NONE		12
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)	668	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,448	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	5,116	
 PUMPING EXPENSES		
Operation Labor (620)	26,807	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,206	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,099	9
Total Pumping Expenses	48,112	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,308	10
Chemicals (631)	10,173	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	12,481	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,984	14
Operation Supplies and Expenses (641)	(489)	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,965	16
Maintenance of Mains (651)	997	17
Maintenance of Services (652)	418	18
Maintenance of Meters (653)	79	19
Maintenance of Hydrants (654)	838	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	21,792	

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)	1,277	22
Accounting and Collecting Labor (902)	9,823	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,100	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,562	27
Office Supplies and Expenses (921)	3,994	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,750	30
Property Insurance (924)	8,400	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	9,484	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,465	35
Transportation Expenses (933)	1,463	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	32,118	
 Total Operation and Maintenance Expenses	 130,719	

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		54,713	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		855	2
Net property tax equivalent		53,858	
Social Security		3,624	3
PSC Remainder Assessment		405	4
Other (specify): NONE			5
Total tax expense		<u>57,887</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			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202971				3
County tax rate	mills		6.997228				4
Local tax rate	mills		5.438229				5
School tax rate	mills		10.086299				6
Voc. school tax rate	mills		1.774283				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.499010				10
Less: state credit	mills		1.631062				11
Net tax rate	mills		22.867948				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.438229				14
Combined School Tax Rate	mills		11.860582				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.298811				17
Total Tax Rate	mills		24.499010				18
Ratio of Local and School Tax to Total	dec.		0.706102				19
Total tax net of state credit	mills		22.867948				20
Net Local and School Tax Rate	mills		16.147114				21
Utility Plant, Jan. 1	\$	3,433,055	3,433,055				22
Materials & Supplies	\$	5,711	5,711				23
Subtotal	\$	3,438,766	3,438,766				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,438,766	3,438,766				26
Assessment Ratio	dec.		0.985360				27
Assessed Value	\$	3,388,422	3,388,422				28
Net Local & School Rate	mills		16.147114				29
Tax Equiv. Computed for Current Year	\$	54,713	54,713				30
Tax Equivalent per 1994 PSC Report	\$	42,624					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	54,713					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)	200		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	200	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		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)	160,746		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	160,796	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	220,502		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,948		17
Diesel Pumping Equipment (326)	50,004		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,317		20
Total Pumping Plant	422,771	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	125		21
Structures and Improvements (331)	20,378		22
Water Treatment Equipment (332)	868,875		23
Total Water Treatment Plant	889,378	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,025		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			200	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	200	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	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)			160,746	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	160,796	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			220,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,948	17
Diesel Pumping Equipment (326)			50,004	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,317	20
Total Pumping Plant	0	0	422,771	
WATER TREATMENT PLANT				
Land and Land Rights (330)			125	21
Structures and Improvements (331)			20,378	22
Water Treatment Equipment (332)			868,875	23
Total Water Treatment Plant	0	0	889,378	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,025	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	126,082		26
Transmission and Distribution Mains (343)	1,218,109	368,932	27
Fire Mains (344)	6,933		28
Services (345)	278,621	9,995	29
Meters (346)	107,521	2,300	30
Hydrants (348)	132,007	15,783	31
Other Transmission and Distribution Plant (349)	54		32
Total Transmission and Distribution Plant	1,871,352	397,010	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	930		35
Computer Equipment (391.1)	4,156		36
Transportation Equipment (392)	8,114		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,357		44
Other Tangible Property (399)	0		45
Total General Plant	88,557	0	
Total utility plant in service directly assignable	3,433,054	397,010	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,433,054	397,010	

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)			126,082 26
Transmission and Distribution Mains (343)			1,587,041 27
Fire Mains (344)			6,933 28
Services (345)	506		288,110 29
Meters (346)	614		109,207 30
Hydrants (348)	2,588		145,202 31
Other Transmission and Distribution Plant (349)			54 32
Total Transmission and Distribution Plant	3,708	0	2,264,654
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			930 35
Computer Equipment (391.1)			4,156 36
Transportation Equipment (392)			8,114 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			75,357 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	88,557
Total utility plant in service directly assignable	3,708	0	3,826,356
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,708	0	3,826,356

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			9,906	9,906	1
February			9,976	9,976	2
March			10,346	10,346	3
April			8,942	8,942	4
May			7,498	7,498	5
June			7,729	7,729	6
July			11,428	11,428	7
August			13,349	13,349	8
September			13,694	13,694	9
October			8,145	8,145	10
November			7,375	7,375	11
December			7,677	7,677	12
Total for year	0	0	116,065	116,065	
Less: Measured or estimated water used in main flushing and water treatment during year				1,959	13
Less: Other utility use				1,288	14
Other utility use explanation:					15
ALLOWANCE FOR RUNNING WATER TO PREVENT FREEZE UPS AND ROAD WORK.					
Water pumped into distribution system				112,818	16
Less: Water sold				79,818	17
Losses and unaccounted for				33,000	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
FOR 3 YEARS THE PUMP BACKWASHES AND THE WATER IS RECLAIMED. AT THAT TIME THE WATER IS METERED A SECOND TIME. ADDITIONALLY, THE NEW 16" MAIN HAD TO BE FLUSHED FREQUENTLY FOR ONE MONTH.					
Maximum gallons pumped by all methods in any one day during reporting year				795	21
Date of maximum: 8/22/1999					22
Cause of maximum:					23
MAXIMUM WAS CAUSED BY THE CANNING FACTORY.					
Minimum gallons pumped by all methods in any one day during reporting year				207	24
Date of minimum: 10/29/1999					25
Total KWH used for pumping for the year				205,229	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)	
CITY HALL	1	834	8	580,000	Yes	1
HUDSON STREET	3	373	8	648,000	Yes	2
HARRISON STREET	4	485	14	787,000	Yes	3

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	#1	#3	#4	1
Location	WELL #1	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	JOHNSON	CORBIN RUSSWIN	5
Year Installed	1980	1972	1996	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	450	457	8
Pump Motor or Standby Engine Mfr	UNKNOWN	GENERAL ELECTRIC	US ELECTRIC	9 10
Year Installed	1980	1972	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1972			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons	750,000			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)	OTHER	OTHER	OTHER	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.)	432.0000	634.0000	648.0000	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	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,599	0	0	0	1,599	1
M	D	4.000	2	0	0	0	2	2
M	D	6.000	50,838	817	0	0	51,655	3
P	D	6.000	374	0	0	0	374	4
M	D	8.000	30,525	112	0	0	30,637	5
M	D	10.000	1,171	0	0	0	1,171	6
P	D	10.000	39	0	0	0	39	7
M	D	12.000	6,416	795	0	0	7,211	8
M	D	16.000	0	6,700			6,700	9
Total Within Municipality			90,964	8,424	0	0	99,388	
Total Utility			90,964	8,424	0	0	99,388	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	709	0	0	0	709	14	1
P	1.000	1	0	0	0	1		2
M	1.000	368	9	2	0	375	62	3
M	1.250	1	0	0	0	1		4
M	1.500	11	7	0	0	18		5
M	2.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	1	4	0	0	5		8
M	8.000	7	0	0	0	7		9
Total Utility		1,102	20	2	0	1,120	76	

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	1,163	30	7	0	1,186	0	1
1.000	39	0	0	0	39	0	2
1.500	4	1	0	0	5	0	3
2.000	13	0	0	0	13	0	4
3.000	4	0	0	0	4	0	5
4.000	2	1	0	0	3	0	6
Total:	1,225	32	7	0	1,250	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,023	93	1	2	0	67	1,186	1
1.000	15	20	1	2	0	1	39	2
1.500	0	3	0	1	0	1	5	3
2.000	0	10	1	2	0	0	13	4
3.000	0	3	0	1	0	0	4	5
4.000	0	0	1	2	0	0	3	6
Total:	1,038	129	4	10	0	69	1,250	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	153	9	3		159	2
Total Fire Hydrants	153	9	3	0	159	
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:	50
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

T&D expenses compare to 1997. 1998 were unusually low. ele

Water Mains (Page W-15)

ADDITIONS WERE FINANCED BY SPECIAL ASSESSMENTS, GRANT PROCEEDS, AND BONI PROCEEDS.

Water Services (Page W-16)

ADDITIONS WERE FINANCED BY SPECIAL ASSESMENTS, GRANT PROCEEDS, AND BONI PROCEEDS.

Meters (Page W-17)

ADDITIONS WERE FINANCED BY SPECIAL ASSESSMENTS, FEDERAL GRANT, AND BONI PROCEEDS.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS WERE FINANCED WITH SPECIAL ASSESSMENTS, GRANT PROCEEDS, AND BOND PROCEEDS.
