



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 161 NORTH CENTRAL AVENUE
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY

Utility Address: 161 NORTH CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD

Title: BOOKKEEPER

Office Address:

161 N. CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address:

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

Name: RUSS HISSOM

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@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: RUSS HISSOM

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/29/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

DENNIS BURNS

CARSON CULVER

ROBERT HIRSCHY

TOM MARSHALL

ROD PERRY

SCOTT SAWLE

DAVID SIEFKES

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)	527,661	457,330	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	303,668	241,517	2
Depreciation Expense (403)	88,061	80,491	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,563	91,698	5
Total Operating Expenses	483,292	413,706	
Net Operating Income	44,369	43,624	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	44,369	43,624	
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)	11,563	19,461	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,563	19,461	
Total Income	55,932	63,085	
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	55,932	63,085	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	55,932	63,085	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,102,510	1,939,731	20
Balance Transferred from Income (433)	55,932	63,085	21
Miscellaneous Credits to Surplus (434)	0	99,694	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)	2,158,442	2,102,510	

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 EARNED ON INVESTMENTS	11,563	5
Total (Acct. 419):	11,563	
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	527,661	0	0	0	527,661	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	527,661	0	0	0	527,661	

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	116,000		116,000	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	1,000		1,000	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	117,000	0	117,000	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,664,835	4,116,388	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	888,112	848,262	2
Net Utility Plant	3,776,723	3,268,126	
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)	223,020	0	6
Special Funds (125)	3,173	3,095	7
Total Other Property and Investments	226,193	3,095	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	52,048	61,831	8
Temporary Cash Investments (132)	117,825	332,525	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,206	27,614	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,566	20,238	14
Materials and Supplies (150)	34,653	31,697	15
Prepayments (165)	0	3,577	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	273,298	477,482	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,276,214	3,748,703	

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)	842,737	619,716	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,158,442	2,102,510	23
Total Proprietary Capital	3,001,179	2,722,226	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	206,314	18,273	28
Payables to Municipality (233)	16,210	7,896	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,659	25,203	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	26,177	26,999	33
Total Current and Accrued Liabilities	271,360	78,371	
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)	1,003,675	948,106	41
Total Liabilities and Other Credits	4,276,214	3,748,703	

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)	4,404,576	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)	260,259				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,664,835	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	888,112	0	0	0	10
Total Accumulated Provision	888,112	0	0	0	
Net Utility Plant	3,776,723	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	848,262				848,262	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,061				88,061	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,389				4,389	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	26,867				26,867	10
Other credits (specify):						11
					0	12
Total credits	119,317	0	0	0	119,317	13
Debits during year						14
Book cost of plant retired	74,445				74,445	15
Cost of removal	5,022				5,022	16
Other debits (specify):						17
					0	18
Total debits	79,467	0	0	0	79,467	19
Balance End of Year	888,112	0	0	0	888,112	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	34,653	31,697
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	34,653	31,697

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	619,716	1
Changes during year (explain):		
UTILITY CONSTRUCTION WITHIN TWO OF MUNICIPALITIES TIF DISTRICTS	223,021	2
Balance end of year	842,737	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,203	1
Accruals:		
Charged water department expense	91,563	2
Charged electric department expense		3
Charged sewer department expense	2,932	4
Other (explain):		
NONE		5
Total Accruals and other credits	94,495	
Taxes paid during year:		
County, state and local taxes	88,440	6
Social Security taxes	8,051	7
PSC Remainder Assessment	548	8
Other (explain):		
NONE		9
Total payments and other debits	97,039	
Balance end of year	22,659	

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)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	948,106	0	0	0	0	948,106	1
Add credits during year:							
For Services						0	2
For Mains	55,569					55,569	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,003,675	0	0	0	0	1,003,675	
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):		
ADVANCE TO TIF DISTRICT	223,020	2
Total (Acct. 124):	223,020	
Special Funds (125):		
CONSTRUCTION ACCOUNT	3,173	3
Total (Acct. 125):	3,173	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,206	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	45,206	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL ITEMS	1,950	12
RECEIVABLE FROM SEWER	14,343	13
RECEIVABLE FROM ELECTRIC	169	14
ADDITIONAL PUBLIC FIRE PROTECTION	7,104	15
Total (Acct. 145):	23,566	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
HOSPITAL CONSTRUCTION PROJECT	8,314	19
PAYABLE TO ELECTRIC	7,896	20
Total (Acct. 233):		16,210
Other Deferred Credits (253):		
NONE		21
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	4,250,740	0	0	0	4,250,740	1
Materials and Supplies	33,175	0	0	0	33,175	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	868,187	0	0	0	868,187	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	975,890	0	0	0	975,890	6
Other (specify):					0	7
Average Net Rate Base	2,439,838	0	0	0	2,439,838	
Net Operating Income	44,369	0	0	0	44,369	8
Net Operating Income as a percent of Average Net Rate Base	1.82%	N/A	N/A	N/A	1.82%	

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	731,226	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,130,476	3
Other (Specify):		4
Total Average Proprietary Capital	2,861,702	
Net Income		
Net Income	55,932	5
Percent Return on Proprietary Capital	1.95%	

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

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Ms. Janice Leonard, Bookkeeper
Richland Center Water Utility
161 North Central Avenue
P.O. Box 312
Richland Center, WI 53581-0312

1999 Analytical Review DWCCA-5071-ELE

Dear Ms. Leonard:

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. We noted \$194,981 reported as common plant on the Water Utility Plant in Service schedule, Page W-8. The schedule note indicates this is completed construction not yet classified. In the future, completed construction not yet classified is more appropriately reported in Account 106, Net Utility Plant schedule, Page F-7.
2. We noted Total Administrative and General Expenses, Page W-5, increased over 25% and \$5,000 from the prior year. Please furnish a brief explanation
3. We noted \$55,569 for mains contributions reported in Account 271, Contributions in Aid of Construction, Page F-18. The schedule note to the Water Mains schedule, Page W-15, indicates mains were financed by contributions (as well as the TIF amount reported in Account 200). Please indicate who made these contributions. Were they assessed against the property owner? If so, explain the basis of the assessments and if the assessments were deferred.
4. The schedule note to the Water Services schedule, Page W-16, indicates that services were paid for by contributions. However, no contributions are reported in Account 271, Contributions in Aid of Construction, Page F-18. Please furnish an explanation.

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5071.doc

cc: Mr. Dennis Burns

Response received 12/28/00 from Stacey Wagner, VK:

1. noted
2. water rate study, public fire protection study, regulatory expenses, water superintendent retired; salary allocation to director of public works.
- 3/4 main and services part of community development block grant at the expanded hospital

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	518,774	1
Total Sales of Water	518,774	
Other Operating Revenues		
Forfeited Discounts (470)	1,434	2
Miscellaneous Service Revenues (471)	352	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,101	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,887	
Total Operating Revenues	527,661	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	47,243	9
Water Treatment Expenses (630-635)	7,054	10
Transmission and Distribution Expenses (640-655)	113,449	11
Customer Accounts Expenses (901-904)	29,986	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	105,936	14
Total Operation and Maintenance Expenses	303,668	
Other Operating Expenses		
Depreciation Expense (403)	88,061	15
Amortization Expense (404-407)		16
Taxes (408)	91,563	17
Total Other Operating Expenses	179,624	
Total Operating Expenses	483,292	
NET OPERATING INCOME	44,369	

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	1,710	87,986	183,922	4
Commercial	301	51,980	75,455	5
Industrial	19	119,721	87,357	6
Total Metered Sales to General Customers (461)	2,030	259,687	346,734	
Private Fire Protection Service (462)	21		7,042	7
Public Fire Protection Service (463)	1		149,547	8
Other Sales to Public Authorities (464)	39	10,023	15,451	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,091	269,710	518,774	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	149,547	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)	149,547	
Forfeited Discounts (470):		
Customer late payment charges	1,434	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,434	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	352	7
Total Miscellaneous Service Revenues (471)	352	
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	7,022	10
Other (specify):		
OTHER	79	11
Total Other Water Revenues (474)	7,101	
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)		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)	2,608	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,731	7
Operation Supplies and Expenses (623)	3,143	8
Maintenance of Pumping Plant (625)	11,761	9
Total Pumping Expenses	47,243	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,479	10
Chemicals (631)	4,575	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,054	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	26,704	14
Operation Supplies and Expenses (641)	8,802	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,486	16
Maintenance of Mains (651)	38,495	17
Maintenance of Services (652)	8,157	18
Maintenance of Meters (653)	24,918	19
Maintenance of Hydrants (654)	3,880	20
Maintenance of Other Plant (655)	7	21
Total Transmission and Distribution Expenses	113,449	

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)	7,164	22
Accounting and Collecting Labor (902)	20,000	23
Supplies and Expenses (903)	2,822	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,986	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,423	27
Office Supplies and Expenses (921)	8,423	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,518	30
Property Insurance (924)	2,400	31
Injuries and Damages (925)	8,181	32
Employee Pensions and Benefits (926)	53,105	33
Regulatory Commission Expenses (928)	12,333	34
Miscellaneous General Expenses (930)	5,338	35
Transportation Expenses (933)	2,215	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	105,936	
 Total Operation and Maintenance Expenses	 303,668	

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		85,896	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,932	2
Net property tax equivalent		82,964	
Social Security		8,051	3
PSC Remainder Assessment		548	4
Other (specify): NONE			5
Total tax expense		91,563	

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			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246900				3
County tax rate	mills		8.896200				4
Local tax rate	mills		9.164600				5
School tax rate	mills		16.190300				6
Voc. school tax rate	mills		2.094700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.592700				10
Less: state credit	mills		2.521200				11
Net tax rate	mills		34.071500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.164600				14
Combined School Tax Rate	mills		18.285000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.449600				17
Total Tax Rate	mills		36.592700				18
Ratio of Local and School Tax to Total	dec.		0.750139				19
Total tax net of state credit	mills		34.071500				20
Net Local and School Tax Rate	mills		25.558350				21
Utility Plant, Jan. 1	\$	4,116,388	4,116,388				22
Materials & Supplies	\$	31,697	31,697				23
Subtotal	\$	4,148,085	4,148,085				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,148,085	4,148,085				26
Assessment Ratio	dec.		0.810200				27
Assessed Value	\$	3,360,778	3,360,778				28
Net Local & School Rate	mills		25.558350				29
Tax Equiv. Computed for Current Year	\$	85,896	85,896				30
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	85,896					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)	0		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)	158,920		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	158,920	0	
PUMPING PLANT			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	230,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,698		20
Total Pumping Plant	429,868	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
Total Water Treatment Plant	10,377	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		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)			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)			0 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)			158,920 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	158,920
PUMPING PLANT			
Land and Land Rights (320)			1,670 12
Structures and Improvements (321)			188,913 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	19,543		211,044 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,698 20
Total Pumping Plant	19,543	0	410,325
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,896 22
Water Treatment Equipment (332)			3,481 23
Total Water Treatment Plant	0	0	10,377
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,300 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)	172,166		26
Transmission and Distribution Mains (343)	2,078,606	91,023	27
Fire Mains (344)	0		28
Services (345)	290,516	8,902	29
Meters (346)	229,409	17,420	30
Hydrants (348)	237,364	10,592	31
Other Transmission and Distribution Plant (349)	1,030		32
Total Transmission and Distribution Plant	3,014,391	127,937	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	299,517		34
Office Furniture and Equipment (391)	9,613	674	35
Computer Equipment (391.1)	23,254	329	36
Transportation Equipment (392)	56,219		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	30,681		39
Laboratory Equipment (395)	7,237		40
Power Operated Equipment (396)	40,495	58,195	41
Communication Equipment (397)	13,891		42
SCADA Equipment (397.1)	2,442		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	483,349	59,198	
Total utility plant in service directly assignable	4,096,905	187,135	
Common Utility Plant Allocated to Water Department	0	194,981	46
Total utility plant in service	4,096,905	382,116	

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)			172,166	26
Transmission and Distribution Mains (343)	24,105		2,145,524	27
Fire Mains (344)			0	28
Services (345)	1,650		297,768	29
Meters (346)	904		245,925	30
Hydrants (348)			247,956	31
Other Transmission and Distribution Plant (349)			1,030	32
Total Transmission and Distribution Plant	26,659	0	3,115,669	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			299,517	34
Office Furniture and Equipment (391)			10,287	35
Computer Equipment (391.1)			23,583	36
Transportation Equipment (392)			56,219	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			30,681	39
Laboratory Equipment (395)			7,237	40
Power Operated Equipment (396)	28,243		70,447	41
Communication Equipment (397)			13,891	42
SCADA Equipment (397.1)			2,442	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	28,243	0	514,304	
Total utility plant in service directly assignable	74,445	0	4,209,595	
Common Utility Plant Allocated to Water Department			194,981	46
Total utility plant in service	74,445	0	4,404,576	

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			24,376	24,376	1
February			23,667	23,667	2
March			28,452	28,452	3
April			27,202	27,202	4
May			30,411	30,411	5
June			32,360	32,360	6
July			29,280	29,280	7
August			27,807	27,807	8
September			29,818	29,818	9
October			37,077	37,077	10
November			27,353	27,353	11
December			26,880	26,880	12
Total for year	0	0	344,683	344,683	
Less: Measured or estimated water used in main flushing and water treatment during year				4,694	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				339,989	16
Less: Water sold				269,710	17
Losses and unaccounted for				70,279	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				1,913	21
Date of maximum: 10/21/1999					22
Cause of maximum:					23
Water main flushing					
Minimum gallons pumped by all methods in any one day during reporting year				605	24
Date of minimum: 11/27/1999					25
Total KWH used for pumping for the year				695,372	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)	
COUNTY AA-NORTH INDUSTRIAL F	EK382	406	19	1,440,000	Yes	1
CORNER OF JEFFERSON & MILL S	KY554	400	18	720,000	Yes	2

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-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	CEDAR STREET	CEDAR STREET	CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	MARATHON ELECTRIC	U.S. ELECTRIC	5
Year Installed	1966	1966	1966	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	80	100	100	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	CRANE	U.S. MOTOR	9 10
Year Installed	1966	1966	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	5	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	EAST OF JEFFERSON & MILL STREET AA-N. INDUSTRIAL PRK			15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	BYRON JACKSON	FAIRBANKS		18
Year Installed	1983	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	500	1,000		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR		22 23
Year Installed	1993	1992		24
Type	OTHER	OTHER		25
Horsepower	50	100		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	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1957	1978	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	190	190	6
Total capacity in gallons	500,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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	1,161	0	0	0	1,161	1
A	D	4.000	407	0	0	0	407	2
M	D	4.000	44,118	0	2,761	0	41,357	3
M	D	6.000	64,566	1,627	1,646	0	64,547	4
M	D	8.000	14,775	2,792	1,000	0	16,567	5
M	D	10.000	27,570	2,910	375	0	30,105	6
M	D	12.000	15,066	0	0	0	15,066	7
M	D	14.000	9,251	0	0	0	9,251	8
Total Within Municipality			176,914	7,329	5,782	0	178,461	
M	S	14.000	4,000	0	0	0	4,000	9
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			180,914	7,329	5,782	0	182,461	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,434	0	3	0	1,431		1
L	0.750	260	0	7	0	253		2
M	1.000	184	10	1	0	193		3
M	1.250	27	0	0	0	27		4
M	1.500	48	4	0	0	52		5
M	2.000	42	0	0	0	42		6
M	3.000	7	0	0	0	7		7
M	4.000	21	0	0	0	21		8
M	6.000	5	1	0	0	6		9
M	8.000	13	0	0	0	13		10
M	12.000	1	0	0	0	1		11
Total Utility		2,042	15	11	0	2,046	0	

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	2,072	270	148	(151)	2,043	194	1
0.750	65	2	5	7	69	5	2
1.000	55	11	2	8	72	11	3
1.500	32	6	0	(3)	35	8	4
2.000	46	4	0	0	50	13	5
3.000	11	0	0	(1)	10	1	6
4.000	4	1	0	1	6	2	7
6.000	2	1	0	(1)	2	1	8
Total:	2,287	295	155	(140)	2,287	235	

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	1,681	179	1	11	0	171	2,043	1
0.750	21	38	0	1	0	9	69	2
1.000	1	46	2	8	0	15	72	3
1.500	0	22	3	5	0	5	35	4
2.000	0	17	8	17	1	7	50	5
3.000	0	0	2	3	3	2	10	6
4.000	0	1	2	1	0	2	6	7
6.000	0	0	2	0	0	0	2	8
Total:	1,703	303	20	46	4	211	2,287	

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	8			(8)	0	1
Within Municipality	272	7		31	310	2
Total Fire Hydrants	280	7	0	23	310	
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:	310
Number of distribution system valves end of year:	613
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Per utility response of 12/28/00:

Total General and Administrative expenses were up for several reasons:

- outside services increased from 1998 because a water rate study was finalized and a public fire protection study was completed.
- Regulatory commission expenses were also up as a result of the two rate studies.
- During 1999, the water superintendent retired and there was a benefit pay-out. Also, the Director of Public Works took over administration of the utilities so a portion of his salary is now paid by the water, sewer and electric departments. As a result of these two transitions, pensions and benefits expenses increased significantly in 1999.

ele

Water Utility Plant in Service (Page W-08)

Account 300 = completed construction not classified
Account 396 = backhoe

Water Mains (Page W-15)

Financed by contributions in aid of construction and by city's TIF District.

Water Services (Page W-16)

Financed by contributions in aid of construction.

Meters (Page W-17)

Adjustments to adjust year-end count to actual.
