



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

Principal Office: 328 N MAIN STREET
SEYMOUR, WI 54165

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.

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: SEYMOUR MUNICIPAL WATER UTILITY

Utility Address: 328 N MAIN STREET
SEYMOUR, WI 54165

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE GARSOW
Title: CLERK-TREASURER

Office Address:
328 N MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

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

Name: SCHENCK & ASSOCIATES, SC
Title:

Office Address: SCHENCK & ASSOCIATES, SC
200 S. WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SEE ABOVE

Title:

Office Address: SEE ABOVE

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/10/2000

Period covered by most recent audit: Calender 1999

Names and titles of utility management including manager or superintendent:

Name: MIKE PEPIN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

328 N. MAIN ST.
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- T J LANDWEHR
- MIKE PEPIN, DIRECTOR OF PUBLIC WORKS
- JEFF SCHROEDER
- JUDITH SCHUETTE
- RONALD SEIDEL
- VIVIAN TREML
- DAN ZAK

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)	299,427	288,083	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	234,443	221,835	2
Depreciation Expense (403)	46,317	40,152	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	47,087	44,756	5
Total Operating Expenses	327,847	306,743	
Net Operating Income	(28,420)	(18,660)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,420)	(18,660)	
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)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	0	0	
Total Income	(28,420)	(18,660)	
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	(28,420)	(18,660)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,675	7,523	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	250	1,443	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	14,925	8,966	
Net Income	(43,345)	(27,626)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	303,914	331,540	20
Balance Transferred from Income (433)	(43,345)	(27,626)	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)	260,569	303,914	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	0	5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	299,427	0	0	0	299,427	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	299,427	0	0	0	299,427	

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	118,944		118,944	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	23,000		23,000	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	141,944	0	141,944	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,121,926	1,960,924	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	443,878	447,887	2
Net Utility Plant	1,678,048	1,513,037	
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)	10,211	10,211	6
Special Funds (125)	0	0	7
Total Other Property and Investments	10,211	10,211	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,200	22,613	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,910	7,910	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	33,110	30,523	
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	1,721,369	1,553,771	

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)	422,420	411,076	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	260,569	303,914	23
Total Proprietary Capital	682,989	714,990	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	32,043	25
Other Long-Term Debt (224)	5,831	9,173	26
Total Long-Term Debt	5,831	41,216	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,267	4,490	28
Payables to Municipality (233)	456,271	244,990	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,687	36,231	31
Interest Accrued (237)	0	952	32
Other Current and Accrued Liabilities (238)	16,561	16,482	33
Total Current and Accrued Liabilities	519,786	303,145	
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)	512,763	494,420	41
Total Liabilities and Other Credits	1,721,369	1,553,771	

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)	2,121,926	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	2,121,926	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	443,878	0	0	0	10
Total Accumulated Provision	443,878	0	0	0	
Net Utility Plant	1,678,048	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	447,887				447,887	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,317				46,317	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,220				2,220	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	48,537	0	0	0	48,537	13
Debits during year						14
Book cost of plant retired	52,546				52,546	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	52,546	0	0	0	52,546	19
Balance End of Year	443,878	0	0	0	443,878	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,910	7,910 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	7,910	7,910

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	411,076	1
Changes during year (explain):		
PORTION OF COST FOR WATER MAINS IN PARK LANE SUBDIVISION PAID BY CITY	11,344	2
Balance end of year	422,420	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
State Trust Fund Loan	05/19/1994	03/15/1999	3.75%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
Capital Lease	10/21/1997	09/23/2002	5.90%	5,831	2
Total for Account 224				5,831	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,231	1
Accruals:		
Charged water department expense	47,087	2
Charged electric department expense	0	3
Charged sewer department expense	816	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	47,903	
Taxes paid during year:		
County, state and local taxes	36,231	6
Social Security taxes	10,859	7
PSC Remainder Assessment	357	8
Other (explain):		
NONE		9
Total payments and other debits	47,447	
Balance end of year	36,687	

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)					
State Trust Fund Loan	952	250	1,202	0	2
Subtotal	952	250	1,202	0	
Other Long-Term Debt (224)					
Capital Lease	0	363	363	0	3
Operating cash advance	0	14,312	14,312	0	4
Subtotal	0	14,675	14,675	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	952	14,925	15,877	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	494,420	0	0	0	0	494,420	1
Add credits during year:							
For Services	2,000					2,000	2
For Mains	16,343					16,343	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	512,763	0	0	0	0	512,763	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	10,211	2
Total (Acct. 124):	10,211	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,200	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,200	
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):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
TEMPORARY CASH ADVANCE TO FINANCE OPERATING CASH DEFICITS	456,271	16
Total (Acct. 233):	456,271	
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	2,041,425	0	0	0	2,041,425	1
Materials and Supplies	7,910	0	0	0	7,910	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	445,882	0	0	0	445,882	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	503,591	0	0	0	503,591	6
Other (specify):					0	7
Average Net Rate Base	1,099,862	0	0	0	1,099,862	
Net Operating Income	(28,420)	0	0	0	(28,420)	8
Net Operating Income as a percent of Average Net Rate Base	-2.58%	N/A	N/A	N/A	-2.58%	

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	416,748	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	282,241	3
Other (Specify):		4
Total Average Proprietary Capital	698,989	
Net Income		
Net Income	(43,345)	5
Percent Return on Proprietary Capital	-6.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 233...The operating cash advance from the general fund increased due to the net loss and plant additions. As shown on F-17, interest was charged at the rate of interest earned by general fund investments on a quarterly basis. The City has authorized an application for rate increase to the PSC and has borrowed \$400000 externally to repay the City. It is expected that the rate increase will be filed by March 31, 2000.

Account 150... No significant change in inventory value.

Identification and Ownership - Contacts (Page iv)

May 24, 2000

Ms. Sue Garsow, Clerk Treasurer
Seymour Municipal Water Utility
328 North Main Street
Seymour, WI 54165-1312

1999 Analytical Review DWCCA-5320-PJL

Dear Ms. Garsow:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Mike Pepin, Director of Public Works

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	291,756	1
Total Sales of Water	291,756	
Other Operating Revenues		
Forfeited Discounts (470)	1,521	2
Miscellaneous Service Revenues (471)	3,819	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,331	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,671	
Total Operating Revenues	299,427	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,019	8
Pumping Expenses (620-625)	31,025	9
Water Treatment Expenses (630-635)	33,558	10
Transmission and Distribution Expenses (640-655)	32,914	11
Customer Accounts Expenses (901-904)	26,757	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	89,170	14
Total Operation and Maintenance Expenses	234,443	
Other Operating Expenses		
Depreciation Expense (403)	46,317	15
Amortization Expense (404-407)		16
Taxes (408)	47,087	17
Total Other Operating Expenses	93,404	
Total Operating Expenses	327,847	
NET OPERATING INCOME	(28,420)	

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	1,030	52,863	132,549	4
Commercial	198	23,816	46,487	5
Industrial	14	1,163	3,282	6
Total Metered Sales to General Customers (461)	1,242	77,842	182,318	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		96,503	8
Other Sales to Public Authorities (464)	17	10,252	12,935	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,260	88,094	291,756	

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)	96,503	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)	96,503	
Forfeited Discounts (470):		
Customer late payment charges	1,521	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,521	
Miscellaneous Service Revenues (471):		
Sundry	3,819	7
Total Miscellaneous Service Revenues (471)	3,819	
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	2,331	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,331	
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)	15,801	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,033	3
Maintenance of Water Source Plant (605)	2,185	4
Total Source of Supply Expenses	21,019	
 PUMPING EXPENSES		
Operation Labor (620)	14,180	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,433	7
Operation Supplies and Expenses (623)	439	8
Maintenance of Pumping Plant (625)	1,973	9
Total Pumping Expenses	31,025	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	17,615	10
Chemicals (631)	12,832	11
Operation Supplies and Expenses (632)	2,195	12
Maintenance of Water Treatment Plant (635)	916	13
Total Water Treatment Expenses	33,558	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	7,064	14
Operation Supplies and Expenses (641)	47	15
Maintenance of Distribution Reservoirs and Standpipes (650)	948	16
Maintenance of Mains (651)	19,555	17
Maintenance of Services (652)	2,857	18
Maintenance of Meters (653)	2,373	19
Maintenance of Hydrants (654)	70	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	32,914	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,344	22
Accounting and Collecting Labor (902)	24,413	23
Supplies and Expenses (903)	0	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	26,757	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,726	27
Office Supplies and Expenses (921)	9,791	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	9,672	30
Property Insurance (924)	4,000	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	47,327	33
Regulatory Commission Expenses (928)	1,463	34
Miscellaneous General Expenses (930)	2,828	35
Transportation Expenses (933)	2,363	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	89,170	
 Total Operation and Maintenance Expenses	 234,443	

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		36,678	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		816	2
Net property tax equivalent		35,862	
Social Security		10,868	3
PSC Remainder Assessment		357	4
Other (specify): NONE			5
Total tax expense		47,087	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250100				3
County tax rate	mills		5.909600				4
Local tax rate	mills		10.852700				5
School tax rate	mills		11.672700				6
Voc. school tax rate	mills		2.264600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.949700				10
Less: state credit	mills		1.870700				11
Net tax rate	mills		29.079000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.852700				14
Combined School Tax Rate	mills		13.937300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.790000				17
Total Tax Rate	mills		30.949700				18
Ratio of Local and School Tax to Total	dec.		0.800977				19
Total tax net of state credit	mills		29.079000				20
Net Local and School Tax Rate	mills		23.291612				21
Utility Plant, Jan. 1	\$	1,960,925	1,960,925				22
Materials & Supplies	\$	7,910	7,910				23
Subtotal	\$	1,968,835	1,968,835				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,968,835	1,968,835				26
Assessment Ratio	dec.		0.799837				27
Assessed Value	\$	1,574,747	1,574,747				28
Net Local & School Rate	mills		23.291612				29
Tax Equiv. Computed for Current Year	\$	36,678	36,678				30
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	36,678					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)	991		4
Structures and Improvements (311)	15,771	82,434	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248		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	159,010	82,434	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	45,482	30,893	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	2,521	5,695	19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	48,003	36,588	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,987	3,652	23
Total Water Treatment Plant	31,987	3,652	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,882		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)			991	4
Structures and Improvements (311)	1,900		96,305	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,248	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	1,900	0	239,544	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,000		68,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			8,216	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	8,000	0	76,591	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,639	23
Total Water Treatment Plant	0	0	35,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,882	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)	177,019		26
Transmission and Distribution Mains (343)	1,084,703	62,230	27
Fire Mains (344)	0		28
Services (345)	169,396	2,000	29
Meters (346)	87,636	8,134	30
Hydrants (348)	70,455	3,730	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,592,091	76,094	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	413	2,449	35
Computer Equipment (391.1)	14,442		36
Transportation Equipment (392)	34,719	2,100	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,439		39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	46,733	10,231	41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	129,833	14,780	
Total utility plant in service directly assignable	1,960,924	213,548	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,960,924	213,548	

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)	35,000		142,019 26
Transmission and Distribution Mains (343)	800		1,146,133 27
Fire Mains (344)			0 28
Services (345)			171,396 29
Meters (346)	6,846		88,924 30
Hydrants (348)			74,185 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	42,646	0	1,625,539
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,862 35
Computer Equipment (391.1)			14,442 36
Transportation Equipment (392)			36,819 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,439 39
Laboratory Equipment (395)			922 40
Power Operated Equipment (396)			56,964 41
Communication Equipment (397)			24,165 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	144,613
Total utility plant in service directly assignable	52,546	0	2,121,926
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	52,546	0	2,121,926

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			10,148	10,148	1
February			9,677	9,677	2
March			10,027	10,027	3
April			11,221	11,221	4
May			10,019	10,019	5
June			8,379	8,379	6
July			9,645	9,645	7
August			9,222	9,222	8
September			9,093	9,093	9
October			9,013	9,013	10
November			7,607	7,607	11
December			8,355	8,355	12
Total for year	0	0	112,406	112,406	
Less: Measured or estimated water used in main flushing and water treatment during year				11,408	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				100,998	16
Less: Water sold				88,094	17
Losses and unaccounted for				12,904	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				1,004	21
Date of maximum: 10/5/1999					22
Cause of maximum:					23
FLUSHING WATER MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				124	24
Date of minimum: 4/21/1999					25
Total KWH used for pumping for the year				225,787	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)	
WELL #1 638 N MAIN ST	Well #1	406	10	864,000	Yes	1
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	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	BOOSTER PUMP, PUMP 2	BOOSTER PUMP, PUMP 3	WELL PUMP, PUMP 1	1
Location	STATION #1, 638 N MAIN ST	STATION #1, 638 N MAIN ST	STATION 1 638 N MAIN ST	2
Purpose	B	S	P	3
Destination	D	D	R	4
Pump Manufacturer	JRORA, 3X4X14 SERIES 410	AURORA	GOULDES, MODEL 8DHHO	5
Year Installed	1994	1974	1993	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	900	600	8
Pump Motor or Standby Engine Mfr	G. E.	G. E.	G.E.	10
Year Installed	1994	1974	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP, PUMP 4			14
Location	TION #2, 328 ELIZABETH ST			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDES			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	625			21
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	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)	1
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1973	1935	1935	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	158	12	6
Total capacity in gallons	300,000	50,000	80,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.8640	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			N	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	4.000	1,232	0	0	0	1,232	1	
P	D	4.000	103	0	0	0	103	2	
M	D	6.000	36,240	0	200	0	36,040	3	
P	D	6.000	1,846	0	0	0	1,846	4	
M	D	8.000	14,511	0	0	0	14,511	5	
P	D	8.000	9,874	360	0	0	10,234	6	
M	D	10.000	2,260	0	0	0	2,260	7	
P	D	10.000	4,340	200	0	0	4,540	8	
M	D	12.000	1,010	0	0	0	1,010	9	
P	D	12.000	6,175	165	0	0	6,340	10	
M	T	16.000	6,100	0	0	0	6,100	11	
Total Within Municipality			83,691	725	200	0	84,216		
Total Utility			83,691	725	200	0	84,216		

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	910	0	0	0	910		1
M	1.000	239	6	0	0	245	5	2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	16	0	0	0	16		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	1	0	0	0	1		9
Total Utility		1,194	6	0	0	1,200	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,445	114	122	0	1,437	133	1
1.000	51	5	3	0	53	3	2
1.500	12	2	1	0	13	1	3
2.000	6	0	0	0	6	0	4
3.000	5	1	1	0	5	1	5
4.000	3	0	0	0	3	0	6
Total:	1,522	122	127	0	1,517	138	

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	1,146	172	9	11	0	99	1,437	1
1.000	0	38	2	5	0	8	53	2
1.500	0	11	1	1	0	0	13	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	2	0	0	5	5
4.000	0	0	1	2	0	0	3	6
Total:	1,146	228	15	21	0	107	1,517	

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	141	5	0		146	2
Total Fire Hydrants	141	5	0	0	146	
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:	146
Number of distribution system valves end of year:	256
Number of distribution valves operated during year:	171

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 926... increased due to increase in total utility labor as shown or F5 from 1999- \$141944 compared to 1998-\$118972.

Water Utility Plant in Service (Page W-08)

Account 311... The DNR indicated that the reservoir for well #2 was in an unacceptable condition. As a result, the utility made changes to eliminate the reservoir completely (Account 342, W-14) and pump directly from the well into the water system. Changes included replacing piping, replacing furnaces and the purchase of a new well pump and motor (Account 325, W-13). Labor was performed by utility personnel.

Account 343... Main additions were partially financed by the city and developer (F13 & F18) for a new subdivision and costs were billed at actual cost. The remainder (200') was a replacement of main near well #2 which was financed by the utility. Labor was performed by utility personnel.

Account 396... A hydraulic breaker was purchased.

Water Mains (Page W-15)

Water Services (Page W-16)

Services added were financed by the utility with the exception of one service which was billed to the developer at actual cost.
