



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MONDOVI MUNICIPAL WATER UTILITY

Principal Office: 156 SOUTH FRANKLIN STREET  
MONDOVI, WI 54755

For the Year Ended: DECEMBER 31, 2000

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

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

### SIGNATURE PAGE

I DANIEL A LAUERSDORF of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      02/22/2001  
(Date)

CITY ADMINISTRATOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MONDOVI MUNICIPAL WATER UTILITY

**Utility Address:** 156 SOUTH FRANKLIN STREET  
MONDOVI, WI 54755

**When was utility organized?** 12/31/1935

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR DANIEL A LAUERSDORF

**Title:** CITY ADMINISTRATOR

**Office Address:**

156 SOUTH FRANKLIN STREET  
MONDOVI, WI 54755

**Telephone:** (715) 926 - 3866

**Fax Number:** (715) 926 - 4261

**E-mail Address:** Mondovi.com

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

**Name:** MS CHERYL L PUHL CPA

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

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

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:** cpuhl@virchowkrause.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MS CHERYL L PUHL CPA

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
205 E. GRAND AVENUE  
EAU CLAIRE, WI 54701-3653

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:** cpuhl@virchowkrause.com

**Date of most recent audit report:** 3/2/2000

**Period covered by most recent audit:** THE YEAR ENDED DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RANDY GRUBER

**Title:** SUPERINTENDENT

**Office Address:**  
156 SOUTH FRANKLIN STREET  
MONDOVI, WI 54755

**Telephone:** (715) 926 - 3866

**Fax Number:** (715) 926 - 4261

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

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

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**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. § 66.0819 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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	357,953	343,319	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	138,927	130,719	2
Depreciation Expense (403)	73,775	69,435	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,586	57,887	5
<b>Total Operating Expenses</b>	<b>276,288</b>	<b>258,041</b>	
<b>Net Operating Income</b>	<b>81,665</b>	<b>85,278</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>81,665</b>	<b>85,278</b>	
<b>OTHER INCOME</b>			
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)	14,434	11,559	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>14,434</b>	<b>11,559</b>	
<b>Total Income</b>	<b>96,099</b>	<b>96,837</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>96,099</b>	<b>96,837</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	58,183	65,302	14
Amortization of Debt Discount and Expense (428)	4,260	4,260	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	182	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>62,443</b>	<b>69,744</b>	
<b>Net Income</b>	<b>33,656</b>	<b>27,093</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	433,637	406,544	20
Balance Transferred from Income (433)	33,656	27,093	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>467,293</b>	<b>433,637</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDEND INCOME	14,434	5
<b>Total (Acct. 419):</b>	<b>14,434</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	357,953	0	0	0	357,953	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>357,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>357,953</b>	

### 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	63,217		63,217	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>63,217</b>	<b>0</b>	<b>63,217</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,886,268	3,826,356	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	757,245	683,614	2
<b>Net Utility Plant</b>	<b>3,129,023</b>	<b>3,142,742</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	22,855	0	6
Special Funds (125)	205,192	194,341	7
<b>Total Other Property and Investments</b>	<b>228,047</b>	<b>194,341</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,495	11,440	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,225	83,546	11
Other Accounts Receivable (143)	0	14,320	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	72,135	63,077	14
Materials and Supplies (150)	8,461	6,499	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>167,316</b>	<b>178,882</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39,799	44,059	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	71,577	83,507	20
<b>Total Deferred Debits</b>	<b>111,376</b>	<b>127,566</b>	
<b>Total Assets and Other Debits</b>	<b>3,635,762</b>	<b>3,643,531</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	319,273	319,273	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	467,293	433,637	23
<b>Total Proprietary Capital</b>	<b>786,566</b>	<b>752,910</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,035,000	1,115,000	24
Advances from Municipality (223)	22,903	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,057,903</b>	<b>1,115,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	58,952	52,309	31
Interest Accrued (237)	19,149	22,563	32
Other Current and Accrued Liabilities (238)	3,277	4,463	33
<b>Total Current and Accrued Liabilities</b>	<b>81,378</b>	<b>79,335</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,709,915	1,696,286	41
<b>Total Liabilities and Other Credits</b>	<b>3,635,762</b>	<b>3,643,531</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,886,268	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
<b>Total Utility Plant</b>	3,886,268	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	757,245	0	0	0	10
<b>Total Accumulated Provision</b>	757,245	0	0	0	
<b>Net Utility Plant</b>	3,129,023	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)	
<b>Balance first of year</b>	683,614				<b>683,614</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	73,775				<b>73,775</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,308				<b>3,308</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>77,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,083</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,452				<b>3,452</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,452</b>	<b>19</b>
<b>Balance End of Year</b>	<b>757,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>757,245</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,461	6,499
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>8,461</b>	<b>6,499</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS	2,444	428	19,826	1
1996 MORTGAGE REVENUE BONDS	1,816	428	19,973	2
<b>Total</b>			<b>39,799</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	319,273	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>319,273</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS SERIES 1993D	09/01/1993	09/01/2006	4.38%	365,000	<b>1</b>
REVENUE BONDS SERIES 1996	06/01/1996	06/01/2011	5.65%	670,000	<b>2</b>
GO REFUNDING BONDS	06/29/1999	12/01/2000	4.63%	0	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,035,000</b>	

**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)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN	11/08/2000	03/15/2010	5.50%	22,903	1
<b>Total for Account 223</b>				<b>22,903</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	52,309	1
<b>Accruals:</b>		
Charged water department expense	63,378	2
Charged electric department expense		3
Charged sewer department expense	840	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>64,218</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	52,309	6
Social Security taxes	4,836	7
PSC Remainder Assessment	430	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>57,575</b>	
<b>Balance end of year</b>	<b>58,952</b>	

### 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)	
<b>Bonds (221)</b>					
REVENUE BONDS SERIES 1993D	7,197	20,888	21,593	6,492	1
REVENUE BONDS SERIES 1996	13,124	38,903	39,370	12,657	2
GO REFUNDING BONDS SERIES 1999	2,242	(1,608)	634	0	3
<b>Subtotal</b>	<b>22,563</b>	<b>58,183</b>	<b>61,597</b>	<b>19,149</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>22,563</b>	<b>58,183</b>	<b>61,597</b>	<b>19,149</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,696,286	0	0	0	0	<b>1,696,286</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains	13,629					<b>13,629</b>	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,709,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,709,915</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	22,855	2
<b>Total (Acct. 124):</b>	<b>22,855</b>	
<b>Special Funds (125):</b>		
RESTRICTED CASH	205,192	3
<b>Total (Acct. 125):</b>	<b>205,192</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	83,225	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>83,225</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	72,135	12
<b>Total (Acct. 145):</b>	<b>72,135</b>	
<b>Prepayments (165):</b>		
NONE	0	13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED WATER TOWER PAINTING	71,577	15
<b>Total (Acct. 183):</b>	<b>71,577</b>	

### 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)
<b>Payables to Municipality (233):</b>	
NONE	0 16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	0 17
<b>Total (Acct. 253):</b>	<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	3,856,312	0	0	0	3,856,312	1
Materials and Supplies	7,480	0	0	0	7,480	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	720,429	0	0	0	720,429	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,703,100	0	0	0	1,703,100	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,440,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,440,263</b>	
Net Operating Income	81,665	0	0	0	81,665	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.67%	N/A	N/A	N/A	5.67%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	319,273	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	450,465	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>769,738</b>	
<b>Net Income</b>		
Net Income	33,656	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.37%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

During 2000, the City extended mains and services along Poeden Place. These costs were special assessed.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

The City incurred a State Trust Fund Loan in 2000, to partially finance new mains and services.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Interest Accrued (Acct. 237) (Page F-17)**

Prior year accrued interest was calculated in error. The interest accrued last year was too high, therefore we are correcting for this in the current year. No interest was accrued at 12/31/00 on the water utility share of the State Trust Fund Loan (account 223) as the amount was immaterial.

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

Account 183 includes unamortized water tower painting - per letter from Elaine Engelke of the PSC, the City may continue amortizing the cost of the water tower painting and should charge account 650 for the current amount amortized.

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**Signature Page (Page ii)**

ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Mondovi  
Mondovi, Wisconsin

We have compiled the accompanying PSC Report of the Mondovi Municipal Water Utility, an enterprise fund of the City of Mondovi, as of December 31, 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
February 22, 2001

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

June 5, 2001

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

2000 Analytical Review DWCCA-3780-ELE

Dear Mr. Lauersdorf:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$72,135 reported in Account 145, Receivables from Municipality, Balance Sheet End of Year Accounts Balances schedule, Page F-19, described as "due from General Fund." Please provide slightly more detail to explain the makeup of this amount.
2. During our review, we noted additions reported to Water Mains and Water Services schedules, Pages W-15 and W-16. Contributions were also reported for mains in Account 271, Contributions in Aid of Construction, Page F-18. Schedule notes to Water Mains and Water Services schedules, indicate that mains and services were financed through a state trust fund loan and special assessments. Please provide the information requested in items b and c, head note No. 5 to the Water Mains schedule (and No. 3b of the Water Services schedule) relating to the special assessments, and follow this procedure in the future:
  - If assessed against property owners, explain the basis of the assessments
  - If the assessments are deferred, explain.

In addition, please explain why services contributions are not included in Account 271. If the amount for services contributions was included in the amount reported for mains, Account 271, please ensure the breakdown of amounts that represent services are correctly recorded on the utility's books.

3. During our review, we noted that the average cost of meters added is \$728. This number is calculated by dividing the number of meters reported added on the Meters schedule, Page W-17, by the dollar amount reported for additions to Account 346, Meters, Water Utility Plant in Service schedule, Page W-8. This average cost appears high for sixteen 1/2" meters and one 1" meter. Please furnish an explanation.

4. During our review, we noted that 0 meters were reported tested on the

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## FINANCIAL SECTION FOOTNOTES

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Meters schedule, Page W-17. In our 1999 review, we noted that 0 meters were tested. We noted that meters have not been tested, or have been tested/replaced less than Code since 1997. Please indicate your plans to come into compliance with the meter test intervals set forth in Wis. Admin. Code § PSC 185.76, or otherwise explain why 0 meters were tested the last two years.

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) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to 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,

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

Response received 6/22/01

1. Unpaid property tax equiv., unpaid hydrant rental, and other unpaid items to and from the muni.
  2. Water mains were assessed at 50% of cost. No assessments were deferred. Services additions were financed thru a state trust fund loan.
  3. Corrections provided for W-17.
  4. Meters are being replaced with new touchpad meters over the next 10 years.
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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	353,056	1
<b>Total Sales of Water</b>	<b>353,056</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	651	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,246	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,897</b>	
<b>Total Operating Revenues</b>	<b>357,953</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	7,292	8
Pumping Expenses (620-625)	43,541	9
Water Treatment Expenses (630-635)	12,611	10
Transmission and Distribution Expenses (640-655)	26,309	11
Customer Accounts Expenses (901-904)	18,763	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	30,411	14
<b>Total Operation and Maintenance Expenses</b>	<b>138,927</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	73,775	15
Amortization Expense (404-407)		16
Taxes (408)	63,586	17
<b>Total Other Operating Expenses</b>	<b>137,361</b>	
<b>Total Operating Expenses</b>	<b>276,288</b>	
<b>NET OPERATING INCOME</b>	<b>81,665</b>	

**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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	16	52	1
Commercial	2	43	103	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>59</b>	<b>155</b>	
Metered Sales to General Customers (461)				
Residential	1,022	45,036	149,258	4
Commercial	132	20,752	49,277	5
Industrial	4	16,769	25,867	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,158</b>	<b>82,557</b>	<b>224,402</b>	
Private Fire Protection Service (462)	2		672	7
Public Fire Protection Service (463)	1		117,259	8
Other Sales to Public Authorities (464)	5	4,561	10,568	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,169</b>	<b>87,177</b>	<b>353,056</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	117,259	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>117,259</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	651	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>651</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,551	10
<b>Other (specify):</b>		
MISCELLANEOUS	695	11
<b>Total Other Water Revenues (474)</b>	<b>4,246</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	3,533	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,759	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>7,292</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	23,312	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,229	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>43,541</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,064	10
Chemicals (631)	10,547	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>12,611</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	10,430	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,533	16
Maintenance of Mains (651)	749	17
Maintenance of Services (652)	1,838	18
Maintenance of Meters (653)	50	19
Maintenance of Hydrants (654)	709	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>26,309</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,885	<b>22</b>
Accounting and Collecting Labor (902)	16,878	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,763</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,667	<b>27</b>
Office Supplies and Expenses (921)	3,885	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)		<b>30</b>
Property Insurance (924)	8,400	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	10,205	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	46	<b>35</b>
Transportation Expenses (933)	2,208	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>30,411</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>138,927</b>	

**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		58,951	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		840	2
<b>Net property tax equivalent</b>		<b>58,111</b>	
Social Security		5,045	3
PSC Remainder Assessment		430	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>63,586</u></b>	

### 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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.211518				3
County tax rate	mills		7.122720				4
Local tax rate	mills		5.655392				5
School tax rate	mills		9.896496				6
Voc. school tax rate	mills		1.851619				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.737745</b>				<b>10</b>
Less: state credit	mills		1.616401				11
<b>Net tax rate</b>	mills		<b>23.121344</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.655392</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.748115</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.403507</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.737745</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.703520</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.121344</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.266336</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,826,356</b>	3,826,356				22
Materials & Supplies	\$	<b>6,499</b>	6,499				23
<b>Subtotal</b>	\$	<b>3,832,855</b>	<b>3,832,855</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,832,855</b>	<b>3,832,855</b>				<b>26</b>
Assessment Ratio	dec.		0.945546				27
<b>Assessed Value</b>	\$	<b>3,624,141</b>	<b>3,624,141</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.266336</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,951</b>	<b>58,951</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	42,624					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,951</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	200	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>200</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	50	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	160,746	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>160,796</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	220,502	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	128,948	0	17
Diesel Pumping Equipment (326)	50,004	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	23,317	0	20
<b>Total Pumping Plant</b>	<b>422,771</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	125	0	21
Structures and Improvements (331)	20,378	0	22
Water Treatment Equipment (332)	868,875	0	23
<b>Total Water Treatment Plant</b>	<b>889,378</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,025	0	24
Structures and Improvements (341)	0	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			200	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>200</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			160,746	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>160,796</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			220,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,948	17
Diesel Pumping Equipment (326)			50,004	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,317	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>422,771</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			125	21
Structures and Improvements (331)			20,378	22
Water Treatment Equipment (332)			868,875	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>889,378</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,025	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	126,082	0	<b>26</b>
Transmission and Distribution Mains (343)	1,587,041	25,169	<b>27</b>
Fire Mains (344)	6,933	0	<b>28</b>
Services (345)	288,110	11,805	<b>29</b>
Meters (346)	109,207	12,371	<b>30</b>
Hydrants (348)	145,202	14,019	<b>31</b>
Other Transmission and Distribution Plant (349)	54	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,264,654</b>	<b>63,364</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	<b>33</b>
Structures and Improvements (390)	0	0	<b>34</b>
Office Furniture and Equipment (391)	930	0	<b>35</b>
Computer Equipment (391.1)	4,156	0	<b>36</b>
Transportation Equipment (392)	8,114	0	<b>37</b>
Stores Equipment (393)	0	0	<b>38</b>
Tools, Shop and Garage Equipment (394)	0	0	<b>39</b>
Laboratory Equipment (395)	0	0	<b>40</b>
Power Operated Equipment (396)	0	0	<b>41</b>
Communication Equipment (397)	0	0	<b>42</b>
SCADA Equipment (397.1)	0	0	<b>43</b>
Miscellaneous Equipment (398)	75,357	0	<b>44</b>
Other Tangible Property (399)	0	0	<b>45</b>
<b>Total General Plant</b>	<b>88,557</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,826,356</b>	<b>63,364</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>46</b>
<b>Total utility plant in service</b>	<b>3,826,356</b>	<b>63,364</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			126,082 26
Transmission and Distribution Mains (343)			1,612,210 27
Fire Mains (344)			6,933 28
Services (345)			299,915 29
Meters (346)	712		120,866 30
Hydrants (348)	2,740		156,481 31
Other Transmission and Distribution Plant (349)			54 32
<b>Total Transmission and Distribution Plant</b>	<b>3,452</b>	<b>0</b>	<b>2,324,566</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			930 35
Computer Equipment (391.1)			4,156 36
Transportation Equipment (392)			8,114 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			75,357 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>88,557</b>
<b>Total utility plant in service directly assignable</b>	<b>3,452</b>	<b>0</b>	<b>3,886,268</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,452</b>	<b>0</b>	<b>3,886,268</b>

## 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			7,631	7,631	1
February			7,525	7,525	2
March			7,519	7,519	3
April			7,844	7,844	4
May			8,541	8,541	5
June			7,069	7,069	6
July			12,213	12,213	7
August			16,062	16,062	8
September			14,802	14,802	9
October			10,218	10,218	10
November			9,436	9,436	11
December			7,464	7,464	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>116,324</b>	<b>116,324</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,095	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				112,229	16
Less: Water sold				87,177	17
Losses and unaccounted for				25,052	18
Percent unaccounted for to the nearest whole percent (%)				22%	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				676	21
Date of maximum: 8/24/2000					22
Cause of maximum:					23
Canning factory leak.					
Minimum gallons pumped by all methods in any one day during reporting year				176	24
Date of minimum: 12/24/2000					25
Total KWH used for pumping for the year				224,950	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CITY HALL	1	834	8	580,000	Yes	<b>1</b>
HUDSON STREET	3	373	8	648,000	Yes	<b>2</b>
HARRISON STREET	4	485	14	787,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,599	0	0	0	1,599	1
M	D	4.000	2	0	0	0	2	2
M	D	6.000	51,655	27	0	0	51,682	3
P	D	6.000	374	0	0	0	374	4
M	D	8.000	30,637	675	0	0	31,312	5
M	D	10.000	1,171	0	0	0	1,171	6
P	D	10.000	39	0	0	0	39	7
M	D	12.000	7,211	0	0	0	7,211	8
M	D	16.000	6,700	0	0	0	6,700	9
<b>Total Within Municipality</b>			<b>99,388</b>	<b>702</b>	<b>0</b>	<b>0</b>	<b>100,090</b>	
<b>Total Utility</b>			<b>99,388</b>	<b>702</b>	<b>0</b>	<b>0</b>	<b>100,090</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	709	0	0	0	709	14	1
P	1.000	1	0	0	0	1		2
M	1.000	375	4	0	0	379	62	3
M	1.250	1	0	0	0	1		4
M	1.500	18	6	0	0	24		5
M	2.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	5	0	0	0	5		8
M	8.000	7	0	0	0	7		9
<b>Total Utility</b>		<b>1,120</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1,130</b>	<b>76</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,186	107	36	5	<b>1,262</b>	0	<b>1</b>
1.000	39	1	1	0	<b>39</b>	0	<b>2</b>
1.500	5	0	0	(1)	<b>4</b>	0	<b>3</b>
2.000	13	0	0	(1)	<b>12</b>	0	<b>4</b>
3.000	4	0	0	(1)	<b>3</b>	0	<b>5</b>
4.000	3	0	0	(1)	<b>2</b>	0	<b>6</b>
<b>Total:</b>	<b>1,250</b>	<b>108</b>	<b>37</b>	<b>1</b>	<b>1,322</b>	<b>0</b>	

#### 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	1,007	96	1	2	0	156	<b>1,262</b>	<b>1</b>
1.000	15	21	1	2	0	0	<b>39</b>	<b>2</b>
1.500	0	3	0	1	0	0	<b>4</b>	<b>3</b>
2.000	0	9	1	2	0	0	<b>12</b>	<b>4</b>
3.000	0	3	0	0	0	0	<b>3</b>	<b>5</b>
4.000	0	0	1	1	0	0	<b>2</b>	<b>6</b>
<b>Total:</b>	<b>1,022</b>	<b>132</b>	<b>4</b>	<b>8</b>	<b>0</b>	<b>156</b>	<b>1,322</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	159	5	3		161	2
<b>Total Fire Hydrants</b>	<b>159</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>161</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	152
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	152

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 902, Accounting and Collecting Labor, has increased by over \$5,000 from the prior year. In prior years, only one person's salary was going into this account. Due to personnel changes during the year, two people currently have salaries going into this account.

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### Water Mains (Page W-15)

Additions were financed through special assessments at 50% of estimated cost, none were deferred. 6/22/01 ele

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### Water Services (Page W-16)

Additions were financed through a state trust fund loan

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### Meters (Page W-17)

Several adjustments were made so the number of meters would equal what the utility billing reports said. The city had new staffing this year so we relied on the utility billing report of the number of meters rather than the staff counts of meters.

Meters are being replaced over the next 10 years with touchpad meters.  
6/22/01 ele

Meter additions and retirements revised per Item 3 of June 20, 2001 utility response. ele

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