



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NIAGARA MUNICIPAL WATER UTILITY

Principal Office: 1029 ROOSEVELT ROAD
P.O. BOX 24
NIAGARA, WI 54151

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.

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: NIAGARA MUNICIPAL WATER UTILITY

Utility Address: 1029 ROOSEVELT ROAD

P.O. BOX 24

NIAGARA, WI 54151

When was utility organized? 1/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DONALD NOVAK

Title: CITY ADMINISTRATOR

Office Address:

1029 ROOSEVELT ROAD

P.O. BOX 24

NIAGARA, WI 54151-0024

Telephone: (715) 251 - 3235

Fax Number: (715) 251 - 3122

E-mail Address:

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

Name: SCHENCK & ASSOCIATES SC

Title:

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

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: SCHENCK & ASSOCIATES SC

Title:

Office Address: SCHENCK & ASSOCIATES SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 2/14/2001

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: DENNIS PAYETTE

Title: UTILITIES SUPERINTENDENT

Office Address:
1029 ROOSEVELT ROAD
P.O. BOX 24
NIAGARA, WI 54151-0024

Telephone: (715) 251 - 3235

Fax Number: (715) 251 - 3122

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:
MR DONALD NOVAK, CITY ADMINISTRATOR

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: [REDACTED]

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)	210,467	219,080	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	191,726	211,169	2
Depreciation Expense (403)	30,516	28,738	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	15,288	15,249	5
Total Operating Expenses	237,530	255,156	
Net Operating Income	(27,063)	(36,076)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(27,063)	(36,076)	
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	(27,063)	(36,076)	
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	(27,063)	(36,076)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	379	785	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,123	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	3,502	785	
Net Income	(30,565)	(36,861)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(14,017)	22,844	20
Balance Transferred from Income (433)	(30,565)	(36,861)	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)	(44,582)	(14,017)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

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

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	210,467	0	0	0	210,467	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	210,467	0	0	0	210,467	

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			0
Electric operating expenses			0
Gas operating expenses			0
Heating operating expenses			0
Sewer operating expenses			0
Merchandising and jobbing			0
Other nonutility expenses			0
Water utility plant accounts			0
Electric utility plant accounts			0
Gas utility plant accounts			0
Heating utility plant accounts			0
Sewer utility plant accounts			0
Accum. prov. for depreciation of water plant			0
Accum. prov. for depreciation of electric plant			0
Accum. prov. for depreciation of gas plant			0
Accum. prov. for depreciation of heating plant			0
Accum. prov. for depreciation of sewer plant			0
Clearing accounts			0
All other accounts			0
Total Payroll	0	0	0

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,797,306	1,601,648	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	633,753	620,228	2
Net Utility Plant	1,163,553	981,420	
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)	6,290	6,290	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,290	6,290	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,374	52,675	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,704	34,090	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)	11,509	12,447	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	71,587	99,212	
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	1,241,430	1,086,922	

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)	793,974	793,974	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(44,582)	(14,017)	23
Total Proprietary Capital	749,392	779,957	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	122,480	9,620	26
Total Long-Term Debt	122,480	9,620	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	361	2,021	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,000	15,000	31
Interest Accrued (237)	3,123	0	32
Other Current and Accrued Liabilities (238)		1,049	33
Total Current and Accrued Liabilities	18,484	18,070	
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)	351,074	279,275	41
Total Liabilities and Other Credits	1,241,430	1,086,922	

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)	1,797,306	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	1,797,306	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	633,753	0	0	0	10
Total Accumulated Provision	633,753	0	0	0	
Net Utility Plant	1,163,553	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	620,228				620,228	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,516				30,516	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	534				534	6
Accruals charged other						7
accounts (specify):						8
none					0	9
Salvage					0	10
Other credits (specify):						11
none					0	12
Total credits	31,050	0	0	0	31,050	13
Debits during year						14
Book cost of plant retired	17,525				17,525	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	17,525	0	0	0	17,525	19
Balance End of Year	633,753	0	0	0	633,753	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.83%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,509	12,447	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,509	12,447	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	793,974	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>793,974</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	06/14/2000	06/14/2005	4.75%	120,000	1
Installment contract	05/31/1997	04/30/2001	5.90%	2,480	2
Total for Account 224				122,480	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,000	1
Accruals:		
Charged water department expense	15,288	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>15,288</u>	
Taxes paid during year:		
County, state and local taxes	15,000	6
Social Security taxes	0	7
PSC Remainder Assessment	288	8
Other (explain):		
NONE		9
Total payments and other debits	<u>15,288</u>	
Balance end of year	<u><u>15,000</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
INSTALLMENT CONTRACT	0	379	379	0	3
Subtotal	0	379	379	0	
Notes Payable (231)					
6/14/00 STATE TRUST FUND LOAN	0	3,123		3,123	4
Subtotal	0	3,123	0	3,123	
Total	0	3,502	379	3,123	

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	279,275	0	0	0	0	279,275	1
Add credits during year:							
For Services						0	2
For Mains	71,799					71,799	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	351,074	0	0	0	0	351,074	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	71,799					71,799	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):		
DEFERRED SPECIAL ASSESSMENTS	6,290	2
Total (Acct. 124):	6,290	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,704	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	20,704	
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):	
NONE	16
Total (Acct. 233):	0
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	1,699,477	0	0	0	1,699,477	1
Materials and Supplies	11,978	0	0	0	11,978	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	626,990	0	0	0	626,990	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	315,174	0	0	0	315,174	6
Other (specify):						
NONE					0	7
Average Net Rate Base	769,291	0	0	0	769,291	
Net Operating Income	(27,063)	0	0	0	(27,063)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.52%	N/A	N/A	N/A	-3.52%	

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	793,974	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(29,299)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	764,675	
Net Income		
Net Income	(30,565)	5
Percent Return on Proprietary Capital	-4.00%	

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.

A State Trust Fund Loan of \$120,000 was incurred on 6/14/00 with an interest rate of 4.75% and a maturity date of 6/14/05.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mr. Donald Novak, City Administrator
Niagara Municipal Water Utility
1029 Roosevelt Road
P.O. Box 24
Niagara, WI 54151-0024

2000 Analytical Review DWCCA-4150-ELE

Dear Mr. Novak:

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. On Page W-6, Line 2, we noted nothing is reported for the Sewer Department's share of taxes on water meters. In the future, please allocate this amount based on the assessment ratio and tax rate in the Property Tax Equivalent schedule.
2. Total Pumping Expenses reported on Page W-5, decreased over 25% and \$5,000 without explanation as requested in the schedule head notes. Please furnish a brief explanation.
3. Total kWh used for pumping on Page W-10 is reported as 0 and the 0 is not explained as requested by the schedule warning. Please furnish an explanation.
4. We are concerned about your utility's high level of unaccounted water and your lack of response to our letter dated January 4, 2001. Attached to that letter was a list of detailed steps that can be taken to correct this problem. Please respond with contact information for the person who is responsible for taking action to resolve this. We will continue to contact you in the hope to address this issue. A visit by one of our staff is planned to take place in the next several months.
4. No meters are reported as tested on Page W-17 and fewer meters were tested in 1999 and 1998 than is required by the Wisconsin Administrative Code. Please furnish an explanation.
5. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to

FINANCIAL SECTION FOOTNOTES

Account 216. During our review, we noted no Social Security taxes were reported in Account 408, page W-6. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote Account 408, Taxes schedule to that effect in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. 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.

response received 8/29/01 ele

1. noted
 2. \$ should be a/c 650, not a/c 625
 3. kWh is 260,000
 4. added 1,960 ft of main and new master meter, if loss still high, will do leak detection.
 5. Replacing meters, not testing (replacing low)
 6. referred to auditors Schenck & Assoc.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	208,922	1
Total Sales of Water	208,922	
Other Operating Revenues		
Forfeited Discounts (470)	609	2
Miscellaneous Service Revenues (471)	200	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	736	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,545	
Total Operating Revenues	210,467	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	31,070	8
Pumping Expenses (620-625)	33,865	9
Water Treatment Expenses (630-635)	14,831	10
Transmission and Distribution Expenses (640-655)	32,580	11
Customer Accounts Expenses (901-904)	1,070	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	78,310	14
Total Operation and Maintenance Expenses	191,726	
Other Operating Expenses		
Depreciation Expense (403)	30,516	15
Amortization Expense (404-407)	0	16
Taxes (408)	15,288	17
Total Other Operating Expenses	45,804	
Total Operating Expenses	237,530	
NET OPERATING INCOME	(27,063)	

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	70	105	2
Industrial	1	35	53	3
Total Unmetered Sales to General Customers (460)	3	105	158	
Metered Sales to General Customers (461)				
Residential	727	35,712	90,928	4
Commercial	72	8,206	16,453	5
Industrial	5	37,083	31,068	6
Total Metered Sales to General Customers (461)	804	81,001	138,449	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		65,858	8
Other Sales to Public Authorities (464)	8	1,659	4,457	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
 Total Sales of Water	816	82,765	208,922	

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)	65,858	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	65,858	
Forfeited Discounts (470):		
Customer late payment charges	609	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	609	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS WATER SERVICE REVENUE	200	7
Total Miscellaneous Service Revenues (471)	200	
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	736	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	736	
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)	30,315	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	755	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	31,070	
 PUMPING EXPENSES		
Operation Labor (620)	17,489	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	13,837	7
Operation Supplies and Expenses (623)	930	8
Maintenance of Pumping Plant (625)	1,609	9
Total Pumping Expenses	33,865	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	10,494	10
Chemicals (631)	4,112	11
Operation Supplies and Expenses (632)	225	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	14,831	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	29,509	14
Operation Supplies and Expenses (641)	324	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	1,548	17
Maintenance of Services (652)	901	18
Maintenance of Meters (653)	298	19
Maintenance of Hydrants (654)	0	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	32,580	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,070	22
Accounting and Collecting Labor (902)	0	23
Supplies and Expenses (903)	0	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	1,070	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,159	27
Office Supplies and Expenses (921)	3,449	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,177	30
Property Insurance (924)	6,249	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	46,702	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	574	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	78,310	
 Total Operation and Maintenance Expenses	 191,726	

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		15,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		15,000	
Social Security			3
PSC Remainder Assessment		288	4
Other (specify): NONE			5
Total tax expense		<u>15,288</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225400				3
County tax rate	mills		6.174000				4
Local tax rate	mills		11.230900				5
School tax rate	mills		14.975700				6
Voc. school tax rate	mills		1.550300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.156300				10
Less: state credit	mills		2.460000				11
Net tax rate	mills		31.696300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.230900				14
Combined School Tax Rate	mills		16.526000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.756900				17
Total Tax Rate	mills		34.156300				18
Ratio of Local and School Tax to Total	dec.		0.812644				19
Total tax net of state credit	mills		31.696300				20
Net Local and School Tax Rate	mills		25.757797				21
Utility Plant, Jan. 1	\$	1,601,648	1,601,648				22
Materials & Supplies	\$	11,509	11,509				23
Subtotal	\$	1,613,157	1,613,157				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,613,157	1,613,157				26
Assessment Ratio	dec.		0.887287				27
Assessed Value	\$	1,431,333	1,431,333				28
Net Local & School Rate	mills		25.757797				29
Tax Equiv. Computed for Current Year	\$	36,868	36,868				30
Tax Equivalent per 1994 PSC Report	\$	41,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,000					32 33
Tax equiv. for current year (see note 6)	\$	15,000					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,780		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)	48,312		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,375		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	83,467	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	62,695		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,716		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,128		20
Total Pumping Plant	171,539	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,523		23
Total Water Treatment Plant	22,523	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			1,780 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)			48,312 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			33,375 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	83,467
PUMPING PLANT			
Land and Land Rights (320)			1,000 12
Structures and Improvements (321)			62,695 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			105,716 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,128 20
Total Pumping Plant	0	0	171,539
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			22,523 23
Total Water Treatment Plant	0	0	22,523
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	246,143		26
Transmission and Distribution Mains (343)	711,615	161,104	27
Fire Mains (344)	0		28
Services (345)	126,681	18,336	29
Meters (346)	56,648	4,128	30
Hydrants (348)	87,502	12,360	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,228,589	195,928	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,495		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	73,106	8,025	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,112	9,230	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,817		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	95,530	17,255	
Total utility plant in service directly assignable	1,601,648	213,183	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,601,648	213,183	

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)			246,143 26
Transmission and Distribution Mains (343)	10,900		861,819 27
Fire Mains (344)			0 28
Services (345)	625		144,392 29
Meters (346)	800		59,976 30
Hydrants (348)	1,200		98,662 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,525	0	1,410,992
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,495 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	4,000		77,131 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,342 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,817 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,000	0	108,785
Total utility plant in service directly assignable	17,525	0	1,797,306
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,525	0	1,797,306

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,300	9,300	1
February			9,040	9,040	2
March			9,930	9,930	3
April			11,225	11,225	4
May			12,047	12,047	5
June			11,380	11,380	6
July			12,429	12,429	7
August			12,199	12,199	8
September			10,860	10,860	9
October			10,781	10,781	10
November			9,268	9,268	11
December			9,807	9,807	12
Total for year	0	0	128,266	128,266	
Less: Measured or estimated water used in main flushing and water treatment during year				225	13
Less: Other utility use				1,095	14
Other utility use explanation:					15
Temporary services for construction leaks-808,880					
Niagara City Garage-294,336					
Water pumped into distribution system				126,946	16
Less: Water sold				82,765	17
Losses and unaccounted for				44,181	18
Percent unaccounted for to the nearest whole percent (%)				35%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Inside/Outside Meter Read differences-629,440					
Construction services-13,355,936					
Maximum gallons pumped by all methods in any one day during reporting year				521	21
Date of maximum: 2/12/2000					22
Cause of maximum:					23
Lead wells failed to start so back-up well pumped to fill low level reservoir					
Minimum gallons pumped by all methods in any one day during reporting year				224	24
Date of minimum: 1/5/2000					25
Total KWH used for pumping for the year				260,000	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)	
HWY 141 NORTH	#2	202	12	518,000	Yes	1
SOUTH TRUMAN STREET	#3	104	16	864,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#2 BOOSTER	#2 WELL	1
Location	PUMPHOUSE	PUMPHOUSE	HWY 141 NORTH	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHAM.	ALLIS CHAM.	LAYNE BOWLER	5
Year Installed	1930	1930	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	360	8
Pump Motor or Standby Engine Mfr	ALLIS CHAM.	ALLIS CHAM.	U.S. MOTORS	9 10
Year Installed	1930	1930	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 WELL			14
Location	TRUMAN STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE BOWLER			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	U.S. MOTORS			22 23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	60			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	TANK SYSTEM #2	TANK SYSTEM #3	GROUND LEVEL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1941	1975	1922	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	120	264	109	6
Total capacity in gallons	100,000	200,000	58,643	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	MAIN PUMPING STATION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1930		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	160,849		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	0.0000		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	2.000	4,800	0	690	0	4,110	1
M	D	4.000	5,687	0	0	0	5,687	2
P	D	4.000	5	0	0	0	5	3
M	D	6.000	62,762	27	1,490	0	61,299	4
P	D	6.000	4,563	0	0	0	4,563	5
M	D	8.000	13,683	2,180	0	0	15,863	6
P	D	8.000	2,417	0	0	0	2,417	7
M	D	10.000	6,746	0	0	0	6,746	8
M	D	12.000	305	0	0	0	305	9
Total Within Municipality			100,968	2,207	2,180	0	100,995	
Total Utility			100,968	2,207	2,180	0	100,995	

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	477	0	23	0	454		1
L	0.750	211	0	0	0	211		2
M	1.000	111	23	0	0	134		3
M	1.500	6	0	0	0	6		4
M	2.000	37	1	1	0	37		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		844	24	24	0	844	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	771	42	40	(9)	764	0	1
0.750	46	6	0	(7)	45	0	2
1.000	12	0	0	0	12	0	3
1.250	2	0	0	(1)	1	0	4
1.500	8	0	0	1	9	0	5
2.000	8	0	0	1	9	0	6
3.000	1	0	0	0	1	0	7
4.000	3	0	0	0	3	0	8
Total:	851	48	40	(15)	844	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	712	24	3	1	0	24	764	1
0.750	14	26	0	2	0	3	45	2
1.000	1	9	0	1	0	1	12	3
1.250	0	0	0	1	0	0	1	4
1.500	0	8	1	0	0	0	9	5
2.000	0	6	0	3	0	0	9	6
3.000	0	0	1	0	0	0	1	7
4.000	0	1	1	1	0	0	3	8
Total:	727	74	6	9	0	28	844	

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	146	7	4		149	2
Total Fire Hydrants	146	7	4	0	149	
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:	40
Number of distribution system valves end of year:	290
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

Niagara's property tax equivalent is paid at a lower rate, not at the full rate.

Sources of Water Supply - Statistics (Page W-10)

The City of Niagara is aware that their water losses have exceeded PSC guidelines. The City also continues to analyze the water system to determine the origin of the leaks.

Water Mains (Page W-15)

Water mains were financed with a STF Loan and a Community Development Block Grant

Meters (Page W-17)

Meter adjustment was due to correction of property records
