



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ANTIGO WATER UTILITY

Principal Office: 700 EDISON STREET
ANTIGO, WI 54409-1955

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ANTIGO WATER UTILITY

Utility Address: 700 EDISON STREET
ANTIGO, WI 54409-1955

When was utility organized? 2/1/1891

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KAYE MATUCHESKI

Title: CITY CLERK - TREASURER

Office Address:

700 EDISON STREET
ANTIGO, WI 54409-1955

Telephone: (715) 623 - 3633

Fax Number: (715) 627 - 7099

E-mail Address:

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

Name: MR DAVID MACCOUX CPA

Title: MANAGER

Office Address: SCHENCK & ASSOCIATES, SC

200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DAVID MACCOUX CPA

Title: MANAGER

Office Address: SCHENCK & ASSOCIATES, SC

200 S. WASHINGTON

P.O. BOX 1000

GREEN BAY, WI 54305

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 3/1/2000

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

Names and titles of utility management including manager or superintendent:

Name: VERNON L BERGER

Title: SUPERINTENDENT

Office Address:

700 EDISON ST

ANTIGO, WI 54409-1955

Telephone: (715) 623 - 3633

Fax Number: (715) 627 - 7099

E-mail Address:

Name of utility commission/committee: Members of the City Council

Names of members of utility commission/committee:

ROBERT BENISHEK

GLEN BETHEL

VERN CAHAK

SAMUEL HARDIN

JOSEPH KAPUSTA

TIMOTHY KASSIS

JOEL NOWINSKY

DANIEL SCHAFER

JON SCHMIDT

LARRY STECKBAUER

EARL STEGER

MERLE WENDT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: AMERICA'S WATER SERVICES
520 1ST AVE
ANTIGO, WI 54409

Contact Person: DAN DESJARLAIS
Title: PROJECT MANAGER
Telephone: (715) 623 - 3316
Fax Number: (715) 627 - 2063

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/1998 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

AWS is responsible for routine operation and maintenance costs of the water utility while the City is responsible for non-routine repairs and capital purchases and also completes the billing and administrative functions.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,064,308	989,974	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	571,168	605,600	2
Depreciation Expense (403)	156,466	154,177	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	99,311	99,379	5
Total Operating Expenses	826,945	859,156	
Net Operating Income	237,363	130,818	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	237,363	130,818	
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)	44,205	31,564	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	44,205	31,564	
Total Income	281,568	162,382	
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	281,568	162,382	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,082	77,451	14
Amortization of Debt Discount and Expense (428)	2,046	2,046	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	77,128	79,497	
Net Income	204,440	82,885	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	406,737	680,477	20
Balance Transferred from Income (433)	204,440	82,885	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	87,455	356,625	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	523,722	406,737	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	36,438	5
INTEREST ON SPECIAL ASSESSMENTS	7,767	6
Total (Acct. 419):	44,205	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	87,455	12
Total (Acct. 436)--Debit:	87,455	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,064,308	0	0	0	1,064,308	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,064,308	0	0	0	1,064,308	

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	227,054		227,054	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	227,054	0	227,054	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,369,551	6,251,770	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,870,240	1,724,429	2
Net Utility Plant	4,499,311	4,527,341	
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)	188,524	199,927	6
Special Funds (125)	648,895	451,140	7
Total Other Property and Investments	837,419	651,067	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,596	186,643	8
Temporary Cash Investments (132)	330,383	107,992	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,315	41,331	11
Other Accounts Receivable (143)	9,551	8,787	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,872	30,842	14
Materials and Supplies (150)	38,679	41,667	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	439,396	417,262	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,472	37,519	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,472	37,519	
Total Assets and Other Debits	5,811,598	5,633,189	

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)	899,029	893,137	21
Appropriated Earned Surplus (215)	444,080	356,625	22
Unappropriated Earned Surplus (216)	523,722	406,737	23
Total Proprietary Capital	1,866,831	1,656,499	
LONG-TERM DEBT			
Bonds (221)	1,289,613	1,331,390	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	131,621	153,985	26
Total Long-Term Debt	1,421,234	1,485,375	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	41,404	2,472	28
Payables to Municipality (233)	0	73,684	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,912	18,162	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	58,316	94,318	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	25,276	29,662	36
Total Deferred Credits	25,276	29,662	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,439,941	2,367,335	41
Total Liabilities and Other Credits	5,811,598	5,633,189	

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)	6,229,391	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)	140,160				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	6,369,551	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,870,240	0	0	0	10
Total Accumulated Provision	1,870,240	0	0	0	
Net Utility Plant	4,499,311	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	1,724,429				1,724,429	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	156,466				156,466	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,006				6,006	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7,409				7,409	10
Other credits (specify):						11
					0	12
Total credits	169,881	0	0	0	169,881	13
Debits during year						14
Book cost of plant retired	24,070				24,070	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	24,070	0	0	0	24,070	19
Balance End of Year	1,870,240	0	0	0	1,870,240	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	38,679	41,667 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	38,679	41,667

**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)				
Revenue Bonds - 1997 Issue	2,046	428	35,472	1
Total			<u><u>35,472</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	893,137	1
Changes during year (explain):		
PAID BY GENERAL FUND ON ANTIGO CHEESE PROJECT	5,892	2
Balance end of year	899,029	

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)	
1997 REVENUE BONS PAYABLE	03/01/1997	03/01/2017	6.00%	1,289,613	1
Total Bonds (Account 221):				1,289,613	

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	11/01/1994	03/15/2004	5.00%	131,621	1
Total for Account 224				131,621	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	99,311	2
Charged electric department expense		3
Charged sewer department expense	1,884	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>101,195</u>	
Taxes paid during year:		
County, state and local taxes	100,000	6
Social Security taxes		7
PSC Remainder Assessment	1,195	8
Other (explain):		
NONE		9
Total payments and other debits	<u>101,195</u>	
Balance end of year	<u><u>0</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)					
1992 Bond Anticipation Notes	0			0	1
1995 Bond Anticipation Notes	0			0	2
1996 Bond Anticipation Notes	0			0	3
1997 Revenue Bonds	11,456	67,569	67,861	11,164	4
Subtotal	11,456	67,569	67,861	11,164	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan	6,706	7,513	8,471	5,748	6
Subtotal	6,706	7,513	8,471	5,748	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	18,162	75,082	76,332	16,912	

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	2,367,335	0	0	0	0	2,367,335	1
Add credits during year:							
For Services	5,406					5,406	2
For Mains	67,200					67,200	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,439,941	0	0	0	0	2,439,941	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,443,522					1,443,522	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	188,524	2
Total (Acct. 124):	188,524	
Special Funds (125):		
PRINCIPLE AND INTEREST REDEMPTION FUND	159,643	3
PLANT REPLACEMENT FUND	361,608	4
REVENUE BOND RESERVE FUND	127,644	5
Total (Acct. 125):	648,895	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,315	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	38,315	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
REIMBURSEMENTS DUE FROM VENDORS	9,551	13
Total (Acct. 143):	9,551	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES AND SPECIAL ASSESSMENTS PLACED ON TAX ROLL	11,872	14
Total (Acct. 145):	11,872	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
COMPENSATED ABSENCES	25,276	19
Total (Acct. 253):	25,276	
<hr/>		

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	6,170,500	0	0	0	6,170,500	1
Materials and Supplies	40,173	0	0	0	40,173	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,797,334	0	0	0	1,797,334	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,403,638	0	0	0	2,403,638	6
Other (specify):					0	7
Average Net Rate Base	2,009,701	0	0	0	2,009,701	
Net Operating Income	237,363	0	0	0	237,363	8
Net Operating Income as a percent of Average Net Rate Base	11.81%	N/A	N/A	N/A	11.81%	

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	896,083	1
Appropriated Earned Surplus	400,352	2
Unappropriated Earned Surplus	465,229	3
Other (Specify):		4
Total Average Proprietary Capital	1,761,664	
Net Income		
Net Income	204,440	5
Percent Return on Proprietary Capital	11.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 131 & 132: Combined utility funds with City cash and investments during 1999. Excess cash is being transferred to temporary investments.

Account 232: Increase due to timing of December payment for contract management and additional repairs incurred in 1999 and paid in 2000.

Account 233: Eliminated due to cash accounts being combined in 1999 allowing the City to do journal entries to reallocate expenses rather than process an accounts payable check.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 9, 2000

Ms. Kaye Matucheski, City Clerk Treasurer
Antigo Water Utility
700 Edison Street
Antigo, WI 54409-1955

1999 Analytical Review DWCCA-180-PJL

Dear Ms. Matucheski:

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

1. On page W-10 we noted that the utility reports 425,688,000 gallons of water as purchased in column (b) of the Sources of Water Supply - Statistics schedule. Please move those numbers to column (d) or explain why the source is different than in 1998.
2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that your 8 and 12 inch water meters have not been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. Please provide a copy of your plan to comply with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\180.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Robert Benishek

THE FOLLOWING RESPONSE RECEIVED BY E-MAIL ON 7/7/00.

July 6, 2000

Mr. Peter J. Leege, Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

RE: CITY OF ANTIGO
1999 ANALYSTICAL REVIEW
DWCCA-180-PJL

Dear Mr. Leege:

In response to your letter dated June 9, 2000, the following is clarification on the following:

1. On page W-10, the 425,688,000 gallons of water should have appeared in column (d) as ground water gallons instead of in column (b) as purchased water. This was an error in the data entry and our records have been corrected to reflect this change.
2. There are no customers with 8 or 12 inch meters at this time. There were large meters in the Water Plant for internal use only. These have now been taken out with the plant upgrade and the removal will be reflected in the 2000 report.

Should you have any further questions, please feel free to contact me at 715-623-3633, extension 102 or by e-mail at kmatucheski@antigo-city.org.

Sincerely,

CITY OF ANTIGO

Kaye M. Matucheski
City Clerk-Treasurer

Cc David Maccoux, Schenk & Associates
Mr. Robert Benishek

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,047,670	1
Total Sales of Water	1,047,670	
Other Operating Revenues		
Forfeited Discounts (470)	7,280	2
Miscellaneous Service Revenues (471)	80	3
Rents from Water Property (472)	5,897	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,381	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,638	
Total Operating Revenues	1,064,308	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,918	8
Pumping Expenses (620-625)	70,664	9
Water Treatment Expenses (630-635)	76,874	10
Transmission and Distribution Expenses (640-655)	137,361	11
Customer Accounts Expenses (901-904)	38,616	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	236,735	14
Total Operation and Maintenance Expenses	571,168	
Other Operating Expenses		
Depreciation Expense (403)	156,466	15
Amortization Expense (404-407)		16
Taxes (408)	99,311	17
Total Other Operating Expenses	255,777	
Total Operating Expenses	826,945	
NET OPERATING INCOME	237,363	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,888	136,227	444,078	4
Commercial	418	87,810	197,610	5
Industrial	33	95,470	144,797	6
Total Metered Sales to General Customers (461)	3,339	319,507	786,485	
Private Fire Protection Service (462)	45		20,854	7
Public Fire Protection Service (463)	3,414		207,135	8
Other Sales to Public Authorities (464)	48	11,273	33,196	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,846	330,780	1,047,670	

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)	207,135	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	207,135	
Forfeited Discounts (470):		
Customer late payment charges	7,280	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,280	
Miscellaneous Service Revenues (471):		
RECONNECTIONS AND OTHER MISCELLANEOUS CHARGES	80	7
Total Miscellaneous Service Revenues (471)	80	
Rents from Water Property (472):		
RENTAL OF WATER TOWER FOR MOBILE PHONE ANTENNAE	5,897	8
Total Rents from Water Property (472)	5,897	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,381	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,381	
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)	2,207	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	8,711	4
Total Source of Supply Expenses	10,918	
 PUMPING EXPENSES		
Operation Labor (620)	70,618	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	46	9
Total Pumping Expenses	70,664	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	71,507	10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	5,367	13
Total Water Treatment Expenses	76,874	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	86,372	14
Operation Supplies and Expenses (641)	100	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,787	16
Maintenance of Mains (651)	34,364	17
Maintenance of Services (652)	3,431	18
Maintenance of Meters (653)	5,855	19
Maintenance of Hydrants (654)	5,080	20
Maintenance of Other Plant (655)	372	21
Total Transmission and Distribution Expenses	137,361	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,570	22
Accounting and Collecting Labor (902)	25,226	23
Supplies and Expenses (903)	5,820	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	38,616	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	304	27
Office Supplies and Expenses (921)	3,579	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	217,372	30
Property Insurance (924)	4,150	31
Injuries and Damages (925)	4,977	32
Employee Pensions and Benefits (926)	2,371	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	748	35
Transportation Expenses (933)	970	36
Maintenance of General Plant (935)	2,264	37
Total Administrative and General Expenses	236,735	
 Total Operation and Maintenance Expenses	 571,168	

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		100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,884	2
Net property tax equivalent		98,116	
Social Security			3
PSC Remainder Assessment		1,195	4
Other (specify): NONE			5
Total tax expense		99,311	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Langlade				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221387				3
County tax rate	mills		6.938975				4
Local tax rate	mills		9.264374				5
School tax rate	mills		11.560568				6
Voc. school tax rate	mills		2.073197				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.058501				10
Less: state credit	mills		1.793446				11
Net tax rate	mills		28.265055				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.264374				14
Combined School Tax Rate	mills		13.633765				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.898139				17
Total Tax Rate	mills		30.058501				18
Ratio of Local and School Tax to Total	dec.		0.761786				19
Total tax net of state credit	mills		28.265055				20
Net Local and School Tax Rate	mills		21.531917				21
Utility Plant, Jan. 1	\$	6,251,770	6,251,770				22
Materials & Supplies	\$	41,667	41,667				23
Subtotal	\$	6,293,437	6,293,437				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,293,437	6,293,437				26
Assessment Ratio	dec.		0.903394				27
Assessed Value	\$	5,685,453	5,685,453				28
Net Local & School Rate	mills		21.531917				29
Tax Equiv. Computed for Current Year	\$	122,419	122,419				30
Tax Equivalent per 1994 PSC Report	\$	95,965					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32 33
Tax equiv. for current year (see note 6)	\$	100,000					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)	14,767		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	15,204		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	250,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	280,062	0	
PUMPING PLANT			
Land and Land Rights (320)	10,840		12
Structures and Improvements (321)	75,948		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	281,055		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,532		20
Total Pumping Plant	370,375	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	7,865		21
Structures and Improvements (331)	208,597		22
Water Treatment Equipment (332)	903,768		23
Total Water Treatment Plant	1,120,230	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,007		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)			14,767	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			15,204	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			250,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	280,062	
PUMPING PLANT				
Land and Land Rights (320)			10,840	12
Structures and Improvements (321)			75,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,532	20
Total Pumping Plant	0	0	370,375	
WATER TREATMENT PLANT				
Land and Land Rights (330)			7,865	21
Structures and Improvements (331)			208,597	22
Water Treatment Equipment (332)			903,768	23
Total Water Treatment Plant	0	0	1,120,230	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,007	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)	102,165		26
Transmission and Distribution Mains (343)	2,851,645	95,941	27
Fire Mains (344)	0		28
Services (345)	446,758	7,402	29
Meters (346)	231,904	13,032	30
Hydrants (348)	412,136	2,950	31
Other Transmission and Distribution Plant (349)	308		32
Total Transmission and Distribution Plant	4,048,923	119,325	
GENERAL PLANT			
Land and Land Rights (389)	178		33
Structures and Improvements (390)	9,723	4,533	34
Office Furniture and Equipment (391)	12,576		35
Computer Equipment (391.1)	47,038		36
Transportation Equipment (392)	88,873	17,993	37
Stores Equipment (393)	891		38
Tools, Shop and Garage Equipment (394)	13,088		39
Laboratory Equipment (395)	17,536		40
Power Operated Equipment (396)	92,933		41
Communication Equipment (397)	4,594		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,590		45
Total General Plant	292,020	22,526	
Total utility plant in service directly assignable	6,111,610	141,851	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,111,610	141,851	

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)			102,165	26
Transmission and Distribution Mains (343)	6,000		2,941,586	27
Fire Mains (344)			0	28
Services (345)	170		453,990	29
Meters (346)	800		244,136	30
Hydrants (348)	1,600		413,486	31
Other Transmission and Distribution Plant (349)			308	32
Total Transmission and Distribution Plant	8,570	0	4,159,678	
GENERAL PLANT				
Land and Land Rights (389)			178	33
Structures and Improvements (390)			14,256	34
Office Furniture and Equipment (391)			12,576	35
Computer Equipment (391.1)			47,038	36
Transportation Equipment (392)	15,500		91,366	37
Stores Equipment (393)			891	38
Tools, Shop and Garage Equipment (394)			13,088	39
Laboratory Equipment (395)			17,536	40
Power Operated Equipment (396)			92,933	41
Communication Equipment (397)			4,594	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			4,590	45
Total General Plant	15,500	0	299,046	
Total utility plant in service directly assignable	24,070	0	6,229,391	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	24,070	0	6,229,391	

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			33,975	33,975	1
February			31,285	31,285	2
March			37,154	37,154	3
April			32,185	32,185	4
May			37,218	37,218	5
June			38,425	38,425	6
July			39,009	39,009	7
August			36,854	36,854	8
September			39,257	39,257	9
October			38,521	38,521	10
November			31,785	31,785	11
December			30,020	30,020	12
Total for year	0	0	425,688	425,688	
Less: Measured or estimated water used in main flushing and water treatment during year				4,200	13
Less: Other utility use				17,916	14
Other utility use explanation:					15
Main & Service Breaks - 1,200					
Back Wash - 5788					
Blow Off - 5080					
Bld. Ser - 5848					
Water pumped into distribution system				403,572	16
Less: Water sold				330,780	17
Losses and unaccounted for				72,792	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,800	21
Date of maximum: 9/21/1999					22
Cause of maximum:					23
Flushing of dead ends, high demand					
Minimum gallons pumped by all methods in any one day during reporting year				655	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				583,886	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)	
TREATMENT PLANT BLOCK	#10 WELL	58	24	243,585	Yes	1
BEHIND NORTH ELEMENTARY	#13 WELL	56	24	196,536	Yes	2
2458 PIONEER ROAD	#15 WELL	61	16	170,463	Yes	3
TREATMENT PLANT BLOCK	#16 WELL	58	30	180,991	Yes	4
900 BLOCK HUDSON STREET	#17 WELL	55	16	207,479	Yes	5
2450 PIONEER ROAD	#18 WELL	62	16	172,680	Yes	6
TREATMENT PLANT BLOCK	#9 WELL	58	24	234,087	Yes	7

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	#10 WELL	#13 WELL	#15 WELL (A)	1
Location	TREATMENT PLANT BLK D N. ELEMENTARY SCHOOL		2458 PIONEER ROAD	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	POMONA	DEMING	LAYNE	5
Year Installed	1956	1970	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	319	252	469	8
Pump Motor or Standby Engine Mfr	FB MORSE	U S	U S	9 10
Year Installed	1956	1970	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#15 WELL (B)	#16 WELL	#17 WELL	14
Location	2458 PIONEER RD	TREATMENT PLANT BLK	900 BLK HUDSON ST	15
Purpose	S	P	P	16
Destination	D	T	T	17
Pump Manufacturer	LAYNE	DEMING	DEMING	18
Year Installed	1978	1987	1979	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	219	264	21
Pump Motor or Standby Engine Mfr	FORD	U S	G E	22 23
Year Installed	1978	1987	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	175	20	20	26

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	#18 WELL	#9 WELL	RESERVOIR #1	1
Location	2450 PIONEER RD	TREATMENT PLANT BLK	NO 1-E PLANT	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	SIMMONS	POMONA	AMERICAN	5
Year Installed	1989	1950	1938	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	541	309	1,500	8
Pump Motor or Standby Engine Mfr	NEWMAN	G E	MARATHON ELECTRIC	9 10
Year Installed	1989	1950	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR #2	RESERVOIR #3	RESERVOIR #4	14
Location	NO 2-W PLANT	NO 3 PLANT	NO 4 PLANT	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1938	1938	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,200	2,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	CUMMINS	22 23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	100	75	167	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	CLEAR WELL	INDUSTRIAL PARK	WATER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1939	1968	1930	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	160	6
Total capacity in gallons	500,000	200,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			12
Is a corrosion control chemical used (yes, no)?	Y			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	1.000	639	0	0	0	639	1	
M	D	1.250	1,165	0	0	0	1,165	2	
M	D	1.500	237	0	0	0	237	3	
M	D	2.000	7,982	0	0	0	7,982	4	
M	D	4.000	13,395	0	400	0	12,995	5	
M	D	6.000	198,169	0	0	0	198,169	6	
M	D	8.000	39,216	485	0	0	39,701	7	
M	D	10.000	29,008	0	0	0	29,008	8	
M	D	12.000	24,402	0	0	0	24,402	9	
M	D	14.000	10,340	0	0	0	10,340	10	
M	D	16.000	10,618	0	0	0	10,618	11	
Total Within Municipality			335,171	485	400	0	335,256		
Total Utility			335,171	485	400	0	335,256		

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	2,071	0	0	0	2,071		1
L	0.750	821	0	2	0	819		2
M	1.000	783	5	1	0	787		3
L	1.000	61	0	0	0	61		4
M	1.250	20	0	0	0	20		5
M	1.500	33	2	0	0	35		6
L	1.500	1	0	0	0	1		7
M	2.000	66	2	1	0	67		8
M	3.000	5	0	0	0	5		9
M	4.000	15	1	0	0	16		10
M	6.000	26	0	0	0	26		11
M	8.000	10	1	0	0	11		12
M	10.000	4	0	0	0	4		13
Total Utility		3,916	11	4	0	3,923	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 (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	3,171	84	20	0	3,235	123	1
1.000	121	16	0	0	137	4	2
1.250	1	0	0	0	1	0	3
1.500	40	2	0	0	42	11	4
2.000	49	2	0	0	51	10	5
3.000	8	2	0	0	10	5	6
4.000	4	0	0	0	4	4	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	0	9
12.000	1	0	0	0	1	0	10
Total:	3,398	106	20	0	3,484	159	

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	2,903	244	11	17	0	60	3,235	1
1.000	0	103	11	8	0	15	137	2
1.250	0	1	0	0	0	0	1	3
1.500	0	32	4	4	0	2	42	4
2.000	0	27	4	18	0	2	51	5
3.000	0	5	0	3	2	0	10	6
4.000	0	1	2	1	0	0	4	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	1	0	0	1	9
12.000	0	0	0	1	0	0	1	10
Total:	2,903	413	34	53	2	79	3,484	

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	493	2	2		493	2
Total Fire Hydrants	493	2	2	0	493	
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:	493
Number of distribution system valves end of year:	938
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

NOTE: Social security and employee pensions and benefits are included with labor charges in the operating expense accounts. The City's payroll system is set up to allocate these benefits based on an employee's wages.

Account 605: Costs incurred to televise the well and sonar jet the well screen.

Account 635: In 1998 the utility spent \$14,625 to replace filter material.

Account 651: Increase in number of main maintenance work orders completed by utility personnel in 1999. The utility also incurred costs to lower the existing main. The original main remained in service and was not replaced.

Account 923: The utility bid out the contract management contract in late 1998 and the overall contract fee was reduced. In addition, contract savings from the 1998 contract of \$20,379 were refunded to the utility in 1999.

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

The Utility has authorized the property tax equivalent to be frozen at \$100,000 for the years 1996 to 1999.

Water Utility Plant in Service (Page W-08)

Account 392 - Purchase of a 2000 Dodge pickup truck and a trade-in of a 1993 Dodge pickup truck.

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

Gallons of water were reported in column (b) by accident. Moved to column (d) on 6/5/00. PJJ

Water Mains (Page W-15)

The 485' of additions were part of a project for Antigo Cheese. The project moved the main from under a building addition there were developing. The costs were covered through a federal grant of \$35,200, amounts received from the customer of \$32,000 and contributions from the general fund of \$5892

Water Services (Page W-16)

Billed per Cz-1

All 1" additions were paid for by the utility.

All 1.5" additions were paid for by the utility.

All 2" additions were paid for by the utility.

Privately Installed

The 4" and 8" were paid for and installed privately.
