



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

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: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A SCHUCH
Title: CITY TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR DAVID L HOLMSTROM
Title: COUNCIL PRESIDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187

Fax Number: (715) 235 - 0888

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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 4/9/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: MR RONALD J KOENIG

Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address:

Name: MS JUDITH A SCHUCH

Title: BOOKKEEPER/COLLECTOR

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR JAMES A HARTUNG
- MR DAVID L HOLMSTROM
- MR JEFFREY V HOYT
- MR JOHN F KLOVNING
- MR RICHARD D LOWERY
- MR LELAND A SCHWEBS
- MR WESLEY S SOMMERS
- MR BILL D SQUIER
- MS CRYSTEL D WEBB
- MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

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)	1,232,482	1,146,238	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	501,313	467,256	2
Depreciation Expense (403)	253,139	247,009	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	275,526	274,306	5
Total Operating Expenses	1,029,978	988,571	
Net Operating Income	202,504	157,667	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	202,504	157,667	
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)	39,690	31,677	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	39,690	31,677	
Total Income	242,194	189,344	
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	242,194	189,344	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,105	83,508	14
Amortization of Debt Discount and Expense (428)	7,638	6,844	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,907	10,800	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	100,650	101,152	
Net Income	141,544	88,192	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,516,680	1,430,535	20
Balance Transferred from Income (433)	141,544	88,192	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,047	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)	1,658,224	1,516,680	

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 INVESTMENTS	22,008	5
INTEREST ON SPECIAL ASSESSMENTS	17,668	6
INTEREST ON DELINQUENT INVOICES	14	7
Total (Acct. 419):	39,690	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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	1,232,482	0	0	0	1,232,482	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	1,232,482	0	0	0	1,232,482	

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	222,651		222,651	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	2,872		2,872	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	225,523	0	225,523	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,371,930	13,819,212	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,586,616	2,379,651	2
Net Utility Plant	11,785,314	11,439,561	
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)	193,000	218,000	5
Other Investments (124)	696,982	553,760	6
Special Funds (125)	897,175	712,239	7
Total Other Property and Investments	1,787,157	1,483,999	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	8
Temporary Cash Investments (132)	0	2,742	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	244,903	196,888	11
Other Accounts Receivable (143)	173,864	1,537	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,382	50,730	14
Materials and Supplies (150)	29,168	30,693	15
Prepayments (165)	1,595	1,623	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	519,912	284,213	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	56,887	61,369	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	56,887	61,369	
Total Assets and Other Debits	14,149,270	13,269,142	

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)	97,054	97,054	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,658,224	1,516,680	23
Total Proprietary Capital	1,755,278	1,613,734	
LONG-TERM DEBT			
Bonds (221)	1,675,000	1,840,000	24
Advances from Municipality (223)	252,000	120,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,927,000	1,960,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	40,848	133,089	28
Payables to Municipality (233)	1,041,174	909,513	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	261,000	261,000	31
Interest Accrued (237)	43,141	5,400	32
Other Current and Accrued Liabilities (238)	20,673	20,767	33
Total Current and Accrued Liabilities	1,406,836	1,329,769	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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)	9,060,156	8,365,639	41
Total Liabilities and Other Credits	14,149,270	13,269,142	

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)	14,165,557	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)	206,373				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	14,371,930	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,586,616	0	0	0	10
Total Accumulated Provision	2,586,616	0	0	0	
Net Utility Plant	11,785,314	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	2,379,651				2,379,651	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	253,139				253,139	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	7,009				7,009	9
Salvage	1,142				1,142	10
Other credits (specify):						11
					0	12
Total credits	261,290	0	0	0	261,290	13
Debits during year						14
Book cost of plant retired	53,589				53,589	15
Cost of removal	736				736	16
Other debits (specify):						17
					0	18
Total debits	54,325	0	0	0	54,325	19
Balance End of Year	2,586,616	0	0	0	2,586,616	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	29,168	30,693
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	29,168	30,693

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	950	26,719	1
\$167,000 ADVANCE - 06/01/99	29	950	3,127	2
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	4,376	3
\$625,000 Mortgage Revenue Bond - 07/01/74	624	950	2,184	4
\$665,000 Refunding Bonds - 12/01/77	1,946	950	7,784	5
\$850,000 Mortgage Revenue Bond - 12/29/94	2,539	950	12,697	6
Total			56,887	
Unamortized premium on debt (251)				
NONE				7
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	97,054	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>97,054</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)	
\$665,000 Refunding Bonds	12/01/1977	07/01/2003	5.89%	0	1
\$455,000 Mortgage Revenue Bonds	06/01/1988	07/01/2004	7.54%	0	2
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	5.92%	595,000	3
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.71%	1,080,000	4
Total Bonds (Account 221):				1,675,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$280,317.30 ADVANCE	09/21/1987	01/01/2001	9.00%	85,000	1
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.33%	167,000	2
Total for Account 223				252,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	275,526	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>275,526</u>	
Taxes paid during year:		
County, state and local taxes	256,062	6
Social Security taxes	18,019	7
PSC Remainder Assessment	1,445	8
Other (explain):		
NONE		9
Total payments and other debits	<u>275,526</u>	
Balance end of year	<u><u>261,000</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)					
1977 Mortgage Revenue Bonds	0			0	1
1988 Mortgage Revenue Bonds	0			0	2
1994 Mortgage Revenue Bonds	0	38,115	20,340	17,775	3
1998 Mortgage Revenue Bonds	0	42,990	22,057	20,933	4
Subtotal	0	81,105	42,397	38,708	
Advances from Municipality (223)					
1987 ADVANCE	5,400	7,650	9,225	3,825	5
1999 ADVANCE		4,257	3,649	608	6
Subtotal	5,400	11,907	12,874	4,433	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	5,400	93,012	55,271	43,141	

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	8,365,639	0	0	0	0	8,365,639	1
Add credits during year:							
For Services	50,522					50,522	2
For Mains	489,423					489,423	3
Other (specify):							
T & D RESERVOIRS	49,644					49,644	4
ELECT. PUMPING EQUIPMENT	44,944					44,944	5
WATER TREAT. PLANT EQUIPMENT	44,944					44,944	6
HYDRANTS	15,040					15,040	7
NONE						0	8
Deduct charges (specify):							
NONE						0	9
Balance End of Year	9,060,156	0	0	0	0	9,060,156	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	172,896					172,896	10

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):		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BONDS	193,000	1
Total (Acct. 123):	193,000	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAINS AND LATERALS	696,982	2
Total (Acct. 124):	696,982	
Special Funds (125):		
BOND REDEMPTION FUND	847,175	3
DEPRECIATION FUND	50,000	4
Total (Acct. 125):	897,175	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	244,903	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	244,903	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OUTSTANDING INVOICE FOR FROZEN METER	140	12
OUTSTANDING INVOICES FOR HYDRANT USE/WATER FROM HYDRANTS	477	13
OUTSTANDING INVOICE TO CHARGE FOR LOST WATER METER	74	14
OUTSTANDING INVOICE FOR RAISING VALVE BOXES	277	15
PF-ED DRAWDOWN #1 REQUESTED FOR MAINS, SERVICES & HYDRANTS	171,792	16
GATES ADD. DRAWDOWN #1 REQUESTED FOR MAINS	1,104	17
Total (Acct. 143):	173,864	
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO 1999 TAX ROLL	70,382	18
Total (Acct. 145):	70,382	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,595	19
Total (Acct. 165):	1,595	

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)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
MONEY BORROWED FOR CASH DEFICIT	1,041,174	22
Total (Acct. 233):	1,041,174	
Other Deferred Credits (253):		
NONE	0	23
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	13,805,489	0	0	0	13,805,489	1
Materials and Supplies	29,930	0	0	0	29,930	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,483,133	0	0	0	2,483,133	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,712,897	0	0	0	8,712,897	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,639,389	0	0	0	2,639,389	
Net Operating Income	202,504	0	0	0	202,504	8
Net Operating Income as a percent of Average Net Rate Base						
	7.67%	N/A	N/A	N/A	7.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	97,054	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,587,452	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,684,506	
Net Income		
Net Income	141,544	5
Percent Return on Proprietary Capital	8.40%	

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)

Line #12 - Increased amount in Accounts Receivable due to drawdown amount requested from PF-ED.

Line #28 - Decreased amount in Accounts Payable due to large amount of outstanding contractor invoices in 1998.

Contributions in Aid of Construction (Account 271) (Page F-18)

Services, mains, and hydrants installed in 1998, special assessed in 1999. T&D Reservoirs, Electric Pumping Equipment, and Water Treatment Plant Equipment increases due to Utility Control Modification project paid for by TID #10.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Ms. Judith A. Schuch, City Treasurer
City of Menomonie Water Department
800 Wilson Avenue
Menomonie, WI 54751-2795

1999 Analytical Review DWCCA-3590-PJL

Dear Ms. Schuch:

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:

In the footnotes on page F-23 it is indicated that additions to Account 271, Contributions in Aid of Construction, include funds from a tax incremental financing (TIF) district which were used to finance various construction projects. Money transferred to the water utility from a TIF district is considered capital paid in by the municipality, which should be credited to Account 200 rather than to Account 271. Please submit a copy of the adjusting journal entry which will be recorded in 2000 to reclassify TIF district funds from Account 271, Contributions in Aid of Construction, to Account 200, Capital Paid in by the Municipality.

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 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\3590.doc

cc: Mr. David L. Holmstrom, Council President

RESPONSE RECEIVED 6/14/00.
Utility will reclassify \$139,532 from a/c 271 to a/c 200 for 1999 expenditures. Will also reclass another \$2,211,299.68 to a/c 200 for other TIF projects not properly classified during the past 10 years.
Review closed.

FINANCIAL SECTION FOOTNOTES

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,205,339	1
Total Sales of Water	1,205,339	
Other Operating Revenues		
Forfeited Discounts (470)	2,965	2
Miscellaneous Service Revenues (471)	4,082	3
Rents from Water Property (472)	660	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,436	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,143	
Total Operating Revenues	1,232,482	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	138,062	9
Water Treatment Expenses (630-635)	18,854	10
Transmission and Distribution Expenses (640-655)	196,718	11
Customer Accounts Expenses (901-904)	23,372	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	124,307	14
Total Operation and Maintenance Expenses	501,313	
Other Operating Expenses		
Depreciation Expense (403)	253,139	15
Amortization Expense (404-407)		16
Taxes (408)	275,526	17
Total Other Operating Expenses	528,665	
Total Operating Expenses	1,029,978	
NET OPERATING INCOME	202,504	

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	3,613	193,097	397,975	4
Commercial	561	140,797	196,408	5
Industrial	29	208,641	164,750	6
Total Metered Sales to General Customers (461)	4,203	542,535	759,133	
Private Fire Protection Service (462)	73		18,768	7
Public Fire Protection Service (463)	1		305,552	8
Other Sales to Public Authorities (464)	176	100,459	121,886	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,453	642,994	1,205,339	

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)	305,552	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)	305,552	
Forfeited Discounts (470):		
Customer late payment charges	2,965	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,965	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	3,085	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	870	8
OVERHEAD CHARGED ON INVOICES	127	9
Total Miscellaneous Service Revenues (471)	4,082	
Rents from Water Property (472):		
RENT FOR ANTENNA ON WATER TOWER	400	10
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	260	11
Total Rents from Water Property (472)	660	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,425	13
Other (specify):		
HANDLING FEE FOR CHILD SUPPORT PAYMENTS	11	14
Total Other Water Revenues (474)	19,436	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	12,718	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	104,265	7
Operation Supplies and Expenses (623)	3,392	8
Maintenance of Pumping Plant (625)	17,687	9
Total Pumping Expenses	138,062	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	568	10
Chemicals (631)	9,883	11
Operation Supplies and Expenses (632)	5,391	12
Maintenance of Water Treatment Plant (635)	3,012	13
Total Water Treatment Expenses	18,854	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	142,964	14
Operation Supplies and Expenses (641)	18,818	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,936	16
Maintenance of Mains (651)	8,381	17
Maintenance of Services (652)	11,315	18
Maintenance of Meters (653)	7,524	19
Maintenance of Hydrants (654)	3,780	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	196,718	

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)	3,707	22
Accounting and Collecting Labor (902)	6,441	23
Supplies and Expenses (903)	13,224	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	23,372	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,774	27
Office Supplies and Expenses (921)	10,979	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,838	30
Property Insurance (924)	6,626	31
Injuries and Damages (925)	3,347	32
Employee Pensions and Benefits (926)	57,696	33
Regulatory Commission Expenses (928)	3,124	34
Miscellaneous General Expenses (930)	9,313	35
Transportation Expenses (933)	12,424	36
Maintenance of General Plant (935)	186	37
Total Administrative and General Expenses	124,307	
 Total Operation and Maintenance Expenses	 501,313	

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		261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,938	2
Net property tax equivalent		256,062	
Social Security		18,019	3
PSC Remainder Assessment		1,445	4
Other (specify): NONE			5
Total tax expense		<u>275,526</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 § 66.069(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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211535				3
County tax rate	mills		8.688543				4
Local tax rate	mills		7.832767				5
School tax rate	mills		11.772620				6
Voc. school tax rate	mills		1.849141				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.354606				10
Less: state credit	mills		1.514553				11
Net tax rate	mills		28.840053				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.832767				14
Combined School Tax Rate	mills		13.621761				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.454528				17
Total Tax Rate	mills		30.354606				18
Ratio of Local and School Tax to Total	dec.		0.706796				19
Total tax net of state credit	mills		28.840053				20
Net Local and School Tax Rate	mills		20.384047				21
Utility Plant, Jan. 1	\$	13,819,212	13,819,212				22
Materials & Supplies	\$	30,693	30,693				23
Subtotal	\$	13,849,905	13,849,905				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	13,493,247	13,493,247				26
Assessment Ratio	dec.		0.952111				27
Assessed Value	\$	12,847,069	12,847,069				28
Net Local & School Rate	mills		20.384047				29
Tax Equiv. Computed for Current Year	\$	261,875	261,875				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					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)	4,434		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)	89,257		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	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	554,364		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	337,886	67,816	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,936		20
Total Pumping Plant	947,839	67,816	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	397,281		22
Water Treatment Equipment (332)	935,534	49,486	23
Total Water Treatment Plant	1,342,476	49,486	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		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)			4,434	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)			89,257	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	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			554,364	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,905		389,797	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,936	20
Total Pumping Plant	15,905	0	999,750	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			397,281	22
Water Treatment Equipment (332)	1,663		983,357	23
Total Water Treatment Plant	1,663	0	1,390,299	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,094	24
Structures and Improvements (341)			500	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)	1,553,138	49,644	26
Transmission and Distribution Mains (343)	7,060,150	413,220	27
Fire Mains (344)	0		28
Services (345)	938,306	49,589	29
Meters (346)	366,341	45,559	30
Hydrants (348)	877,545	94,213	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	10,805,692	652,225	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,603	139	35
Computer Equipment (391.1)	24,330	2,399	36
Transportation Equipment (392)	83,418		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,996		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	58,711		41
Communication Equipment (397)	4,050	943	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	18,344	717	44
Other Tangible Property (399)	0		45
Total General Plant	255,723	4,198	
Total utility plant in service directly assignable	13,445,421	773,725	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,445,421	773,725	

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)	1,109		1,601,673 26
Transmission and Distribution Mains (343)	8,937		7,464,433 27
Fire Mains (344)			0 28
Services (345)	1,256		986,639 29
Meters (346)	17,859		394,041 30
Hydrants (348)	2,600		969,158 31
Other Transmission and Distribution Plant (349)			618 32
Total Transmission and Distribution Plant	31,761	0	11,426,156
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,742 35
Computer Equipment (391.1)			26,729 36
Transportation Equipment (392)			83,418 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	630		8,366 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			58,711 41
Communication Equipment (397)			4,993 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	3,630		15,431 44
Other Tangible Property (399)			0 45
Total General Plant	4,260	0	255,661
Total utility plant in service directly assignable	53,589	0	14,165,557
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,589	0	14,165,557

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			49,640	49,640	1
February			52,040	52,040	2
March			54,440	54,440	3
April			54,600	54,600	4
May			63,630	63,630	5
June			63,820	63,820	6
July			68,090	68,090	7
August			61,880	61,880	8
September			72,540	72,540	9
October			60,060	60,060	10
November			50,200	50,200	11
December			49,760	49,760	12
Total for year	0	0	700,700	700,700	
Less: Measured or estimated water used in main flushing and water treatment during year				14,387	13
Less: Other utility use				6,297	14
Other utility use explanation:					15
Flushing, meter testing, service and main line breaks, booster pump cooling, and chlorine feeding for filters.					
Water pumped into distribution system				680,016	16
Less: Water sold				642,994	17
Losses and unaccounted for				37,022	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				2,990	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
watering					
Minimum gallons pumped by all methods in any one day during reporting year				920	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				1,587,055	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)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,296,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	1,152,000	Yes	3
580 17TH STREET	#6 Well	417	23	1,728,000	Yes	4

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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1988	1998	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,760	1,600	1,600	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1988	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAITER STREET	825 TAITER STREET	825 TAITER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons	65,000	65,000	46,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons	750,000	400,000	750,000	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
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				20
				21
				22
				23
				24
				25

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	4,233	0	0	0	4,233	1	
M	D	4.000	48,035	0	248	0	47,787	2	
M	D	6.000	167,399	470	0	0	167,869	3	
M	D	8.000	80,071	676	1,260	0	79,487	4	
M	T	8.000	20	26	0	0	46	5	
M	D	10.000	16,213	2,332	1,020	0	17,525	6	
M	T	10.000	164	0	0	0	164	7	
M	D	12.000	69,996	6,422	0	0	76,418	8	
M	T	12.000	44	0	0	0	44	9	
M	D	16.000	52,293	0	0	0	52,293	10	
M	S	16.000	1,706	0	0	0	1,706	11	
M	D	20.000	17,822	0	0	0	17,822	12	
M	S	20.000	21	0	0	0	21	13	
Total Within Municipality			458,017	9,926	2,528	0	465,415		
Total Utility			458,017	9,926	2,528	0	465,415		

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	2,730	6	15	0	2,721	115	1
M	1.000	627	14	13	0	628	175	2
M	1.250	132	0	1	0	131	17	3
M	1.500	62	6	1	0	67	12	4
M	2.000	87	1	2	0	86		5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	40	1	0	0	41	1	8
P	4.000	1	0	0	0	1		9
M	6.000	97	5	0	0	102	42	10
M	8.000	21	11	0	0	32	11	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		3,817	44	32	0	3,829	376	

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	4,216	404	261	0	4,359	430	1
1.000	169	42	23	0	188	43	2
1.500	49	2	1	0	50	4	3
2.000	55	5	4	0	56	19	4
3.000	28	2	4	0	26	17	5
4.000	8	1	0	0	9	0	6
Total:	4,525	456	293	0	4,688	513	

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	3,641	396	5	98	3	216	4,359	1
1.000	0	127	9	25	0	27	188	2
1.500	0	26	0	12	0	12	50	3
2.000	0	11	7	29	0	9	56	4
3.000	0	5	4	10	0	7	26	5
4.000	0	0	5	2	0	2	9	6
Total:	3,641	565	30	176	3	273	4,688	

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	9				9	1
Within Municipality	786	20	6		800	2
Total Fire Hydrants	795	20	6	0	809	
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:	600
Number of distribution system valves end of year:	899
Number of distribution valves operated during year:	760

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line #9 - Maint. of Pumping Plant increased due to maintenance done on pump at Well #3.

Line #15 - Operation Supplies and Expenses higher due to increased cost for Laboratory Services.

Line #30 - Engineering services down considerably from 1998 due to projects completed in '98.

Line #34 - Completed application for rate increase in 1999.

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

The municipality authorized a tax equivalent of \$261,000 on March 4, 1996, Resolution #10.

Water Utility Plant in Service (Page W-08)

Line #17 - Supported by physical changes in, and footnote to, schedule F-18, Contributions in Aid of Construction.

Lines #27 & #29-31 - Amounts are supported by physical changes in appropriate statistical schedules.

Water Mains (Page W-15)

Mains added are financed by special assessments to be levied in 2000, as well as general operating revenues.

Water Services (Page W-16)

Property owners are charged actual cost of lateral construction.
