



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MONROE MUNICIPAL WATER UTILITY

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Principal Office: 1065 5TH AVE  
MONROE, WI 53566

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For the Year Ended: DECEMBER 31, 1999

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**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**

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

**Utility Address:** 1065 5TH AVE  
MONROE, WI 53566

**When was utility organized?** 1/1/1888

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS SANDRA KAY WAEFLER  
**Title:** WATER UTILITY ACCOUNTING MANAGER

**Office Address:**  
1065 5TH AVE  
MONROE, WI 53566

**Telephone:** (608) 329 - 2480

**Fax Number:** (608) 329 - 2488

**E-mail Address:**

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR KEITH E INGWELL  
**Title:** PRESIDENT

**Office Address:**  
1409 - 17TH ST  
MONROE, WI 53566

**Telephone:** (608) 328 - 9415

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR STEVEN P MADSEN

**Title:** AUDITOR

**Office Address:** REFFUE,PAS,JACOBSEN,& KOSTER  
901 - 16TH AVE  
MONROE, WI 53566

**Telephone:** (608) 325 - 2141

**Fax Number:** (608) 325 - 2146

**E-mail Address:**

**Date of most recent audit report:** 6/7/1999

**Period covered by most recent audit:** 1/01/99 - 12/31/99

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

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**Name:** MR MICHAEL L KENNISON

**Title:** OPERATION SUPERVISOR / UTILITY MANAGER

**Office Address:**  
1065 5TH AVE  
MONROE, WI 53566

**Telephone:** (608) 329 - 2485

**Fax Number:** (608) 329 - 2488

**E-mail Address:** mlkh2o@tds.net

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**Name of utility commission/committee:** Board of Public Works

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

- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR TODD R JENSON, VICE PRESIDENT / ALDERPERSON
- MR PAUL SIEDSCHLAG, ALDERPERSON
- MR MIKE D TEASDALE, ALDERPERSON
- MRS KATHRYN WILLIAMS, ALDERPERSON

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,329,798	1,345,703	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	552,795	556,891	2
Depreciation Expense (403)	189,956	183,329	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,386	173,003	5
<b>Total Operating Expenses</b>	<b>938,137</b>	<b>913,223</b>	
<b>Net Operating Income</b>	<b>391,661</b>	<b>432,480</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>391,661</b>	<b>432,480</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,283	1,607	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	7,200	7,200	9
Interest and Dividend Income (419)	55,807	49,123	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>64,290</b>	<b>57,930</b>	
<b>Total Income</b>	<b>455,951</b>	<b>490,410</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>455,951</b>	<b>490,410</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	209,449	215,520	14
Amortization of Debt Discount and Expense (428)	5,194	5,194	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4,614	4,919	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>219,257</b>	<b>225,633</b>	
<b>Net Income</b>	<b>236,694</b>	<b>264,777</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,684,001	1,506,787	20
Balance Transferred from Income (433)	236,694	264,777	21
Miscellaneous Credits to Surplus (434)	1,311	1,774	22
Miscellaneous Debits to Surplus--Debit (435)	0	794	23
Appropriations of Surplus--Debit (436)	171,241	88,543	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,750,765</b>	<b>1,684,001</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
INCOME FROM RENTAL OF APARTMENT OWNED BY UTILITY	7,200	4
<b>Total (Acct. 418):</b>	<b>7,200</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	19,031	5
INTEREST ON RESTRICTED ASSETS	36,776	6
<b>Total (Acct. 419):</b>	<b>55,807</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
AUDIT ADJUSTMENT SUBSEQUENT TO PY PSC REPORT FILING	1,311	10
<b>Total (Acct. 434):</b>	<b>1,311</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	171,241	12
<b>Total (Acct. 436)--Debit:</b>	<b>171,241</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,515				2,515	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	1,232				1,232	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>1,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,232</b>	
<b>Net income (or loss)</b>	<b>1,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,329,798	0	0	0	1,329,798	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,329,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,329,798</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	187,659	28,299	<b>215,958</b>	1
Electric operating expenses			<b>0</b>	2
Gas operating expenses			<b>0</b>	3
Heating operating expenses			<b>0</b>	4
Sewer operating expenses			<b>0</b>	5
Merchandising and jobbing	1,232		<b>1,232</b>	6
Other nonutility expenses			<b>0</b>	7
Water utility plant accounts	18,966		<b>18,966</b>	8
Electric utility plant accounts			<b>0</b>	9
Gas utility plant accounts			<b>0</b>	10
Heating utility plant accounts			<b>0</b>	11
Sewer utility plant accounts			<b>0</b>	12
Accum. prov. for depreciation of water plant			<b>0</b>	13
Accum. prov. for depreciation of electric plant			<b>0</b>	14
Accum. prov. for depreciation of gas plant			<b>0</b>	15
Accum. prov. for depreciation of heating plant			<b>0</b>	16
Accum. prov. for depreciation of sewer plant			<b>0</b>	17
Clearing accounts	28,299	(28,299)	<b>0</b>	18
All other accounts			<b>0</b>	19
<b>Total Payroll</b>	<b>236,156</b>	<b>0</b>	<b>236,156</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,668,274	8,542,312	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,142,924	2,042,853	2
<b>Net Utility Plant</b>	<b>6,525,350</b>	<b>6,499,459</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	806,272	635,031	7
<b>Total Other Property and Investments</b>	<b>806,272</b>	<b>635,031</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	250,627	179,283	8
Temporary Cash Investments (132)	600	46,708	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	315,265	321,196	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,620	3,372	14
Materials and Supplies (150)	34,928	35,586	15
Prepayments (165)	521	556	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>624,561</b>	<b>586,701</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	66,189	71,384	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	35,958	76,781	20
<b>Total Deferred Debits</b>	<b>102,147</b>	<b>148,165</b>	
<b>Total Assets and Other Debits</b>	<b>8,058,330</b>	<b>7,869,356</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	126,545	115,100	<b>21</b>
Appropriated Earned Surplus (215)	615,589	444,349	<b>22</b>
Unappropriated Earned Surplus (216)	1,750,765	1,684,001	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,492,899</b>	<b>2,243,450</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,510,000	3,665,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,510,000</b>	<b>3,665,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,222	5,116	<b>28</b>
Payables to Municipality (233)	67,368	88,201	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	24,292	0	<b>31</b>
Interest Accrued (237)	19,062	18,409	<b>32</b>
Other Current and Accrued Liabilities (238)	48,087	31,835	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>171,031</b>	<b>143,561</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,884,400	1,817,345	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,058,330</b>	<b>7,869,356</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,591,893	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)	51,672				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	24,709				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>8,668,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,142,924	0	0	0	10
<b>Total Accumulated Provision</b>	<b>2,142,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,525,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,042,853				<b>2,042,853</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	189,956				<b>189,956</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,796				<b>10,796</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	597				<b>597</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>201,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,349</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	101,278				<b>101,278</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>101,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,278</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,142,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,142,924</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.36%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	34,928	35,586
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>34,928</u>	<u>35,586</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 revenue refunding bonds	1,618	428	12,807	1
1994 revenue bonds	3,576	428	53,382	2
<b>Total</b>			<b>66,189</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	115,100	1
<b>Changes during year (explain):</b>		
TO RECLASSIFY ASSETS CONTRIBUTED BY CITY PER PSC	11,445	2
<b>Balance end of year</b>	<u><u>126,545</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)	
Water System Revenue Refunding Bonds Series	10/01/1993	12/01/2007	4.00%	2,345,000	<b>1</b>
Water System Revenue Refunding Bonds Series	05/01/1994	12/01/2014	5.43%	1,165,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,510,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	195,386	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
SHARED METER COSTS BILLED TO CITY WASTEWATER UTILITY	4,422	5
<b>Total Accruals and other credits</b>	<b>199,808</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	157,336	6
Social Security taxes	16,564	7
PSC Remainder Assessment	1,616	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>175,516</b>	
<b>Balance end of year</b>	<b>24,292</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Refunding Bonds dated 10/1/93	4,921	58,998	59,370	4,549	1
Mortgage Revenue Refunding Bonds dated 5/1/94	12,482	150,451	150,620	12,313	2
<b>Subtotal</b>	<b>17,403</b>	<b>209,449</b>	<b>209,990</b>	<b>16,862</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Payable to City	1,006	4,614	3,420	2,200	5
<b>Subtotal</b>	<b>1,006</b>	<b>4,614</b>	<b>3,420</b>	<b>2,200</b>	
<b>Total</b>	<b>18,409</b>	<b>214,063</b>	<b>213,410</b>	<b>19,062</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,817,345	0	0	0	0	1,817,345	1
<b>Add credits during year:</b>							
For Services	14,417					14,417	2
For Mains	57,096					57,096	3
<b>Other (specify):</b>							
HYDRANTS	6,987					6,987	4
<b>Deduct charges (specify):</b>							
PER INSTRUCTION FROM PCS AFTER 1998 REPORT	11,445					11,445	5
<b>Balance End of Year</b>	<b>1,884,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,884,400</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BONDS	806,272	3
<b>Total (Acct. 125):</b>	<b>806,272</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	314,030	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
INVENTORY SALES AND CONTRACT WORK	1,235	9
<b>Total (Acct. 142):</b>	<b>315,265</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SHARED METER CHARGES, CHARGES FOR RURAL WATER USAGE & 99 TAX ROLL	22,620	13
<b>Total (Acct. 145):</b>	<b>22,620</b>	
<b>Prepayments (165):</b>		
PROPERTY INSURANCE	521	14
<b>Total (Acct. 165):</b>	<b>521</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WELL #7 PSC AUTHORIZATION 3/11/94	11,816	16

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WELL #6 PSC AUTHORIZATION 9/26/94	6,193	17
WELL #3 PSC AUTHORIZATION 9/23/96	17,949	18
<b>Total (Acct. 183):</b>	<b>35,958</b>	
<b>Payables to Municipality (233):</b>		
NOTE PAYABLE TO CITY	67,368	19
<b>Total (Acct. 233):</b>	<b>67,368</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	8,538,176	0	0	0	8,538,176	1
Materials and Supplies	35,257	0	0	0	35,257	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,092,888	0	0	0	2,092,888	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,850,872	0	0	0	1,850,872	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,629,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,629,673</b>	
Net Operating Income	391,661	0	0	0	391,661	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.46%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.46%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	120,822	1
Appropriated Earned Surplus	529,969	2
Unappropriated Earned Surplus	1,717,383	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,368,174</b>	
<b>Net Income</b>		
Net Income	236,694	5
<b>Percent Return on Proprietary Capital</b>	<b>9.99%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

All acquisitions are detailed in footnotes for W8.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Capital Paid in by Municipality (Acct. 200) (Page F-13)**

Acct. 200: Reclassified \$9,602 from Account 271 to Account 200 per instruction from Peter Leege (DWCCA-3820-PJL) on the 1998 Analytical Review of our annual report. Per our conversation with Kathy Butzlaff we also reclassified \$1,843 for a hydrant installed at the Industrial Park and paid for by the city from Account 271 to Account 200..

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

Acct. 183: Well #7 amortization authorized by PSC 3/11/94  
Well #6 amortization authorized by PSC 9/26/94  
Well #3 amortization authorized by PSC 9/23/96

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

May 22, 2000

Ms. Sandra K. Waefler, Accounting Manager  
Monroe Municipal Water Utility  
1065 5th Avenue  
Monroe, WI 53566-1331

1999 Analytical Review DWCCA-3820-PJL

Dear Ms. Waefler:

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

Thank you for doing an excellent job in preparing your 1999 annual report. The Commission appreciates the effort you put in adding schedule footnotes. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3820.doc

cc: Keith E. Ingwell, President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,313,200	1
<b>Total Sales of Water</b>	<b>1,313,200</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,073	2
Miscellaneous Service Revenues (471)	1,848	3
Rents from Water Property (472)	460	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,217	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,598</b>	
<b>Total Operating Revenues</b>	<b>1,329,798</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	35,958	8
Pumping Expenses (620-625)	174,850	9
Water Treatment Expenses (630-635)	14,435	10
Transmission and Distribution Expenses (640-655)	79,353	11
Customer Accounts Expenses (901-904)	22,405	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	225,794	14
<b>Total Operation and Maintenance Expenses</b>	<b>552,795</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	189,956	15
Amortization Expense (404-407)		16
Taxes (408)	195,386	17
<b>Total Other Operating Expenses</b>	<b>385,342</b>	
<b>Total Operating Expenses</b>	<b>938,137</b>	
<b>NET OPERATING INCOME</b>	<b>391,661</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,569	198,938	432,948	4
Commercial	547	207,924	311,715	5
Industrial	26	222,552	258,913	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,142</b>	<b>629,414</b>	<b>1,003,576</b>	
Private Fire Protection Service (462)	1		27,495	7
Public Fire Protection Service (463)	1		255,809	8
Other Sales to Public Authorities (464)	32	15,810	26,320	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>4,176</b>	<b>645,224</b>	<b>1,313,200</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	254,672	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)	1,137	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>255,809</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,073	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,073</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER TURN ON CHARGES	1,848	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,848</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	460	8
<b>Total Rents from Water Property (472)</b>	<b>460</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,814	10
<b>Other (specify):</b>		
MISCELLANEOUS CHARGES FOR SERVICES	403	11
<b>Total Other Water Revenues (474)</b>	<b>12,217</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	35,958	4
<b>Total Source of Supply Expenses</b>	<b>35,958</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	19,201	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	128,669	7
Operation Supplies and Expenses (623)	1,273	8
Maintenance of Pumping Plant (625)	25,707	9
<b>Total Pumping Expenses</b>	<b>174,850</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,449	10
Chemicals (631)	7,762	11
Operation Supplies and Expenses (632)	468	12
Maintenance of Water Treatment Plant (635)	756	13
<b>Total Water Treatment Expenses</b>	<b>14,435</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	17,695	14
Operation Supplies and Expenses (641)	222	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,298	16
Maintenance of Mains (651)	33,407	17
Maintenance of Services (652)	14,736	18
Maintenance of Meters (653)	1,953	19
Maintenance of Hydrants (654)	9,833	20
Maintenance of Other Plant (655)	209	21
<b>Total Transmission and Distribution Expenses</b>	<b>79,353</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,063	<b>22</b>
Accounting and Collecting Labor (902)	14,087	<b>23</b>
Supplies and Expenses (903)	4,255	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>22,405</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	39,215	<b>27</b>
Office Supplies and Expenses (921)	13,011	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	19,197	<b>30</b>
Property Insurance (924)	13,919	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	76,010	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	42,016	<b>35</b>
Transportation Expenses (933)	4,128	<b>36</b>
Maintenance of General Plant (935)	18,298	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>225,794</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>552,795</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		181,628	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,422	2
<b>Net property tax equivalent</b>		<b>177,206</b>	
Social Security		16,564	3
PSC Remainder Assessment		1,616	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>195,386</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210524				3
County tax rate	mills		4.764258				4
Local tax rate	mills		9.697223				5
School tax rate	mills		12.732167				6
Voc. school tax rate	mills		1.654792				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.058964</b>				<b>10</b>
Less: state credit	mills		1.711403				11
<b>Net tax rate</b>	mills		<b>27.347561</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.697223</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.386959</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.084182</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.058964</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.828804</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.347561</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.665765</b>				<b>21</b>
Utility Plant, Jan. 1	\$	8,547,176	8,547,176				22
Materials & Supplies	\$	35,586	35,586				23
<b>Subtotal</b>	\$	<b>8,582,762</b>	<b>8,582,762</b>				<b>24</b>
Less: Plant Outside Limits	\$	147,695	147,695				25
<b>Taxable Assets</b>	\$	<b>8,435,067</b>	<b>8,435,067</b>				<b>26</b>
Assessment Ratio	dec.		0.950000				27
<b>Assessed Value</b>	\$	<b>8,013,314</b>	<b>8,013,314</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.665765</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>181,628</b>	<b>181,628</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>181,628</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	9,030		4
Structures and Improvements (311)	16,613		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	341,853		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>367,496</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	840,048		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	721,841		17
Diesel Pumping Equipment (326)	22,987		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,886		20
<b>Total Pumping Plant</b>	<b>1,594,287</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,294		22
Water Treatment Equipment (332)	29,603		23
<b>Total Water Treatment Plant</b>	<b>44,897</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,179		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			9,030	4
Structures and Improvements (311)			16,613	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			341,853	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>367,496</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)			840,048	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			721,841	17
Diesel Pumping Equipment (326)			22,987	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,886	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,594,287</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,294	22
Water Treatment Equipment (332)			29,603	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>44,897</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			17,179	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	802,484	3,500	26
Transmission and Distribution Mains (343)	3,915,464	66,715	27
Fire Mains (344)	0		28
Services (345)	442,861	11,573	29
Meters (346)	410,762	47,431	30
Hydrants (348)	415,433	17,193	31
Other Transmission and Distribution Plant (349)	1,015		32
<b>Total Transmission and Distribution Plant</b>	<b>6,005,198</b>	<b>146,412</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	51,121	2,970	34
Office Furniture and Equipment (391)	16,187	760	35
Computer Equipment (391.1)	64,553	13,208	36
Transportation Equipment (392)	73,290	20,765	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,465	4,566	39
Laboratory Equipment (395)	4,300		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	22,569	124	42
SCADA Equipment (397.1)	206,096	19,907	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>472,581</b>	<b>62,300</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,484,459</b>	<b>208,712</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,484,459</b>	<b>208,712</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			805,984 26
Transmission and Distribution Mains (343)	2,586		3,979,593 27
Fire Mains (344)			0 28
Services (345)	600		453,834 29
Meters (346)	10,420		447,773 30
Hydrants (348)	1,250		431,376 31
Other Transmission and Distribution Plant (349)			1,015 32
<b>Total Transmission and Distribution Plant</b>	<b>14,856</b>	<b>0</b>	<b>6,136,754</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			54,091 34
Office Furniture and Equipment (391)	2,063		14,884 35
Computer Equipment (391.1)	51,268		26,493 36
Transportation Equipment (392)	12,801		81,254 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	4,793		34,238 39
Laboratory Equipment (395)	280		4,020 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			22,693 42
SCADA Equipment (397.1)	15,217		210,786 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>86,422</b>	<b>0</b>	<b>448,459</b>
<b>Total utility plant in service directly assignable</b>	<b>101,278</b>	<b>0</b>	<b>8,591,893</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>101,278</b>	<b>0</b>	<b>8,591,893</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			62,256	62,256	1
February			57,275	57,275	2
March			62,411	62,411	3
April			61,167	61,167	4
May			68,669	68,669	5
June			67,924	67,924	6
July			76,509	76,509	7
August			55,551	55,551	8
September			64,538	64,538	9
October			63,663	63,663	10
November			60,782	60,782	11
December			58,248	58,248	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>758,993</b>	<b>758,993</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				9,000	13
Less: Other utility use				24,799	14
Other utility use explanation:					15
Meter testing 1,000					
City Wide Fire Dept. Training 149					
Estimated Pre - Lube Bypass 7,500					
Drain Res.# 4 100					
Broken Mains, Fireline & Joint Leaks 12,000					
New Subdivision and Main replacement flushing 2,450					
Service/Hydrant replacement 1,600					
Water pumped into distribution system				725,194	16
Less: Water sold				645,224	17
Losses and unaccounted for				79,970	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				2,338	21
Date of maximum: 10/28/1999					22
Cause of maximum:					23
Very Hot and Dry, Heavy Industry Day					
Minimum gallons pumped by all methods in any one day during reporting year				1,408	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				2,393,080	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	<b>1</b>
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	<b>2</b>
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	<b>3</b>
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	<b>4</b>
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	810	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1996	1987	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	14
Location	WELL # 5	WELL # 6	WELL # 7	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1949	1971	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,150	930	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	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	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1939	1971	1978	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	15	16	10	<b>10</b>
				<b>11</b>
Total capacity in gallons	100,000	100,000	100,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000	1.7000	2.3000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

## 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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons	100,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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	SOUTH TOWER	WELL # 3 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1914	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	110	20	6
Total capacity in gallons	137,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	S	2.000	547	0	0	0	547	1	
M	D	4.000	37,399	0	0	0	37,399	2	
M	S	4.000	119	0	0	0	119	3	
M	D	6.000	175,422	446	16	0	175,852	4	
P	D	6.000	695	0	0	0	695	5	
M	D	8.000	40,603	611	0	0	41,214	6	
M	T	8.000	7,183	0	0	0	7,183	7	
P	D	8.000	400	0	0	0	400	8	
M	D	10.000	49,447	509	318	0	49,638	9	
M	D	12.000	898	0	0	0	898	10	
M	T	12.000	10,680	0	0	0	10,680	11	
P	T	12.000	1,286	0	0	0	1,286	12	
M	D	16.000	3,250	0	0	0	3,250	13	
M	T	16.000	2,392	0	0	0	2,392	14	
<b>Total Within Municipality</b>			<b>330,321</b>	<b>1,566</b>	<b>334</b>	<b>0</b>	<b>331,553</b>		
M	D	6.000	2,084	0	0	0	2,084	15	
M	D	10.000	185	0	0	0	185	16	
M	T	12.000	1,214	0	0	0	1,214	17	
<b>Total Outside of Municipality</b>			<b>3,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,483</b>		
<b>Total Utility</b>			<b>333,804</b>	<b>1,566</b>	<b>334</b>	<b>0</b>	<b>335,036</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	730	0	9	0	721		1
M	0.750	2,433	8	2	0	2,439		2
M	1.000	667	11	0	0	678		3
M	1.250	27	1	0	0	28		4
M	1.500	79	4	0	0	83		5
M	2.000	62	0	0	0	62		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	1	0	9		8
M	6.000	18	0	0	0	18		9
M	8.000	27	0	0	0	27		10
M	10.000	7	0	0	0	7		11
<b>Total Utility</b>		<b>4,061</b>	<b>24</b>	<b>12</b>	<b>0</b>	<b>4,073</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	3,578	400	422	(3)	3,553	827	1
0.750	445	54	16	0	483	97	2
1.000	169	36	39	3	169	66	3
1.500	54	0	0	2	56	8	4
2.000	37	5	1	2	43	8	5
3.000	11	0	0	0	11	7	6
4.000	6	0	0	0	6	2	7
6.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>4,301</b>	<b>495</b>	<b>478</b>	<b>4</b>	<b>4,322</b>	<b>1,015</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,185	260	1	5	0	102	3,553	1
0.750	370	93	0	4	0	16	483	2
1.000	13	131	3	7	0	15	169	3
1.500	1	35	7	8	0	5	56	4
2.000	0	22	8	5	0	8	43	5
3.000	0	2	5	3	0	1	11	6
4.000	0	4	1	0	0	1	6	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>3,569</b>	<b>547</b>	<b>26</b>	<b>32</b>	<b>0</b>	<b>148</b>	<b>4,322</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	495	6	5		496	2
<b>Total Fire Hydrants</b>	<b>500</b>	<b>6</b>	<b>5</b>	<b>0</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	501
Number of distribution system valves end of year:	443
Number of distribution valves operated during year:	244

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Average number of customers for Public and Private Fire Protection should be zero. System will not accept zero. Total average customers should be 4174, not 4176.

The Utilities most significant customer has decreased their production at the Monroe plants. This decrease in consumption amounted to \$31,545 in lost revenue between the nine accounts they currently have with us.

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

Acct. 622: Due to ongoing problems with Well #3, we had to run Well #6 at times other than those within the time of day schedule, thus incurring additional costs for pumping. During the year we saw a decrease in the pumpage at Well #3 so the well ran a longer time to pump the required water.

Acct. 625: In 1998 we incurred \$29,752 of costs for pulling Well #3 and installing a new water lube pump and column pipe. During 1999 we did not incur these additional charges, however, in the year 2000 we will again be spending additional funds to hopefully alleviate electrolysis problems and do some well repairs.

Acct. 640: During 1999 we exercised 244 valves while we were flushing hydrants thus increasing the amount of time and labor involved in the process.

Acct. 650: We did just normal maintenance in 1999 compared to having Well #5 repaired last year.

Acct. 654: As time permitted the operators tore apart, greased, painted and repaired more hydrants than the previous year so our payroll expenses were up.

Acct. 902: We had our billing system updated in 1999 which required additional time to verify the information after updates. We also have spent more labor on collection of delinquent accounts.

Acct. 920: During 1999 more time was devoted to the billing system updates and collection so there was less time available to do administrative and general functions.

Acct. 926: We had seven fulltime employees the entire year thus increasing the amount of benefits paid. Health insurance premiums continue to climb and employee longevity increased the vacation payouts.

Acct. 930: The utility saw a substantial increase in miscellaneous expenses partly due to construction projects in the area requiring more time spent or locates as well as bringing all operators up to speed on doing the locates. We will also be monitoring the operators time sheets to try to cut down or miscellaneous expenses.

Acct. 935: In 1999 the utility did only normal plant maintenance.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Acct. 342: The utility had a new rubber roof installed on the reservoir at Well #5. The old roof was not removed.

Acct. 343: In 1999 we installed 1,566 feet of new distribution main and retired 334 feet of old main. 1,511 feet of the new main was contributed at a cost of \$57,096.

Acct. 345: Services increased by 12 in total. The city had the final phase of a subdivision added during the year, however none of the services were put to use by the end of the year.

Acct. 346: Meters added were 495 and retired 478.

Acct. 348: Hydrants increased by 1 in 1999.

Acct. 390: The back driveway of the main plant building was blacktopped at a cost of \$2,970.

Acct. 391: The utility purchased a paper shredder, binder rack and small Xerox copier during the year at a cost of \$760. We retired the old copier, window air conditioner, shredder and miscellaneous old tables.

Acct. 391.1: New computers and updated software were purchased during the year at a cost of \$13,208 and we retired the old computers and software at \$51,268. The utility now owns 1/3 of the billing computers and software with the balance being owned by the City Street Dept and Wastewater Treatment Plant since we do the billing for all three departments.

Acct. 392: A 99 Dodge truck, snowplow and miscellaneous truck equipment were purchased at a cost of \$20,765. A 90 Chevy truck and snowplow were retired at \$12,801.

Acct. 394: Hydraulic shoring, a Rigid pipe machine and telescoping ladder were purchased at \$4,566. Retirements included old lawn mowers, shop vacuum, drill and diamond tip saw blades.

Acct. 395: A portable flouride kit purchased in 1979 was retired.

Acct. 397: A radio was installed in the new truck we purchased.

Acct. 397.1: A new SCADA computer was purchased as well as new software at \$20,127. The old computer and software were retired at \$15,437.

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### Water Mains (Page W-15)

Of the \$66,715 added in 1999, \$57,096 were contributed by the Public Schools and a local development group. The remaining \$9,619 was financed with utility cash reserves.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

Of the \$11,573 of new services added in 1999, \$3,570 were installed and paid for by the property owner under utility specifications and \$8,003 were financed by utility cash reserves.

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### Meters (Page W-17)

Adjustments were made on meter counts. We are having problems with our counts on meters due in part to meters being repaired and the implementation of a new meter management software program that we are not completely comfortable with yet. We will continue to work on this problem in 2000.

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### Hydrants and Distribution System Valves (Page W-18)

The hydrant count increased by 1 with 6 new hydrants and 5 retirements.

244 valves were operated in 1999. The utility has set up a plan to operate valves when we are doing our spring and fall hydrant flushing. It worked successfully this year.

Utility had reported 1 hydrant added, 0 retired. Per contact with utility by JPL on 4/18/00, should be 6 added, 5 retired, all within muni. PJI

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