



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONROE MUNICIPAL WATER UTILITY

Principal Office: 1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

For the Year Ended: DECEMBER 31, 1998

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: MONROE MUNICIPAL WATER UTILITY

Utility Address: 1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

When was utility organized? 1/1/1888

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

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

Office Address:
1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

Telephone: (608) 329 - 2480
Fax Number: (608) 329 - 2488

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:

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

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

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: 7/8/1998

Period covered by most recent audit: 1/01/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L KENNISON

Title: OPERATION SUPERVISOR / UTILITY MANAGER

Office Address:

1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

Telephone: (608) 329 - 2485

Fax Number: (608) 329 - 2488

E-mail Address: mlkh2o@TDS.Net

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR DONALD F BERGER, CPA, PRESIDENT / ALDERPERSON
- MR KEITH INGWELL, VICE PRESIDENT / ALDERPERSON
- MR TODD R JENSON, ALDERPERSON
- MR VICTOR N SCHILLER, ALDERPERSON
- MRS KATHY WILLIAMS, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1997

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)	1,345,703	1,319,339	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	556,891	588,043	2
Depreciation Expense (403)	183,329	180,754	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	173,003	167,020	5
Total Operating Expenses	913,223	935,817	
Net Operating Income	432,480	383,522	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	432,480	383,522	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,607	1,081	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	7,200	4,800	9
Interest and Dividend Income (419)	49,123	32,836	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	57,930	38,717	
Total Income	490,410	422,239	
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	490,410	422,239	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	215,520	221,060	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)	4,919	5,250	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	225,633	231,504	
Net Income	264,777	190,735	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,506,787	1,342,872	20
Balance Transferred from Income (433)	264,777	190,735	21
Miscellaneous Credits to Surplus (434)	1,774	0	22
Miscellaneous Debits to Surplus--Debit (435)	794	0	23
Appropriations of Surplus--Debit (436)	88,543	26,820	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,684,001	1,506,787	

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):		
Income from rental of apartment owned by Utility	7,200	4
Total (Acct. 418):	7,200	
Interest and Dividend Income (419):		
Interest on investments	16,133	5
Interest on restricted assets	32,990	6
Total (Acct. 419):	49,123	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Audit adjustments subsequent to PY PCS report filing	1,774	10
Total (Acct. 434):	1,774	
Miscellaneous Debits to Surplus (435):		
Audit adjustments subsequent to PY PCS report filing	794	11
Total (Acct. 435)--Debit:	794	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	88,543	12
Total (Acct. 436)--Debit:	88,543	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,881				3,881	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	10				10	2
Payroll	2,264				2,264	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,274	0	0	0	2,274	
Net income (or loss)	1,607	0	0	0	1,607	

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	1,345,703	0	0	0	1,345,703	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	820				820	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,344,883	0	0	0	1,344,883	

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	166,554	27,128	193,682	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	2,527		2,527	6
Other nonutility expenses			0	7
Water utility plant accounts	26,191		26,191	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	27,128	(27,128)	0	18
All other accounts			0	19
Total Payroll	222,400	0	222,400	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,542,312	8,422,974	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,042,853	1,867,914	2
Net Utility Plant	6,499,459	6,555,060	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	635,031	545,695	7
Total Other Property and Investments	635,031	545,695	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	179,283	126,419	8
Temporary Cash Investments (132)	46,708	13,350	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	321,196	317,470	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,372	8,255	14
Materials and Supplies (150)	35,586	33,038	15
Prepayments (165)	556	547	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	586,701	499,079	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	71,384	76,578	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	76,781	112,246	20
Total Deferred Debits	148,165	188,824	
Total Assets and Other Debits	7,869,356	7,788,658	

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)	115,100	115,100	21
Appropriated Earned Surplus (215)	444,349	355,012	22
Unappropriated Earned Surplus (216)	1,684,001	1,506,787	23
Total Proprietary Capital	2,243,450	1,976,899	
LONG-TERM DEBT			
Bonds (221)	3,665,000	3,815,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,665,000	3,815,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,116	26,693	28
Payables to Municipality (233)	88,201	100,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	19,657	31
Interest Accrued (237)	18,409	25,540	32
Other Current and Accrued Liabilities (238)	31,835	28,176	33
Total Current and Accrued Liabilities	143,561	200,066	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,817,345	1,796,693	41
Total Liabilities and Other Credits	7,869,356	7,788,658	

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)	8,484,459	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)	44,133				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	13,720				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,542,312	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,042,853	0	0	0	10
Total Accumulated Provision	2,042,853	0	0	0	
Net Utility Plant	6,499,459	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,867,914				1,867,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	183,329				183,329	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,921				14,921	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	138				138	10
Other credits (specify):						11
Insurance proceeds & reimburs.	4,598				4,598	12
Total credits	202,986	0	0	0	202,986	13
Debits during year						14
Book cost of plant retired	28,797				28,797	15
Cost of removal					0	16
Other debits (specify):						17
Restore asset retired in error PY	(750)				(750)	18
Total debits	28,047	0	0	0	28,047	19
Balance End of Year	2,042,853	0	0	0	2,042,853	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.36%					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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	35,586	33,038
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	35,586	33,038

**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)				
1993 revenue refunding bonds	1,618	428	14,425	1
1994 revenue bonds	3,576	428	56,959	2
Total			71,384	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	115,100	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>115,100</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%	2,385,000	1
Water System Revenue Refunding Bonds Series	05/01/1994	12/01/2014	5.43%	1,280,000	2
Total Bonds (Account 221):				3,665,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,657	1
Accruals:		
Charged water department expense	173,003	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Shared meter costs billed to City Wastewater Utility	3,876	5
Total Accruals and other credits	176,879	
Taxes paid during year:		
County, state and local taxes	179,653	6
Social Security taxes	15,844	7
PSC Remainder Assessment	1,787	8
Other (explain):		
Reclass debit balance to account 145 - overpaid property tax	(748)	9
Total payments and other debits	196,536	
Balance end of year	0	

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)					
Mortgage Revenue Refunding Bonds dated 10/1/93	5,258	63,103	63,440	4,921	1
Mortgage Revenue Refunding Bonds dated 5/1/94	12,645	152,417	152,580	12,482	2
Subtotal	17,903	215,520	216,020	17,403	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Payable to City	7,637	4,919	11,550	1,006	5
Subtotal	7,637	4,919	11,550	1,006	
Total	25,540	220,439	227,570	18,409	

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	1,796,693	0	0	0	0	1,796,693	1
Add credits during year:							
For Services	1,798					1,798	2
For Mains	9,602					9,602	3
Other (specify):							
Hydrants	1,843					1,843	4
Contributions in Aid of Construction	7,409					7,409	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,817,345	0	0	0	0	1,817,345	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BONDS	635,031	3
Total (Acct. 125):	635,031	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	320,251	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
Inventory sales and contract work	945	8
Total (Acct. 142):	321,196	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Shared meter charges, charges for rural water usage & 98 tax roll	3,372	12
Total (Acct. 145):	3,372	
Prepayments (165):		
Property Insurance	556	13
Total (Acct. 165):	556	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Well #7	23,631	15
Well #6	12,386	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.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Well #3	35,899	17
Other projects (not being amortized)	4,865	18
Total (Acct. 183):	76,781	
Payables to Municipality (233):		
Note payable to city	88,201	19
Total (Acct. 233):	88,201	
Other Deferred Credits (253):		
NONE		20
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	8,431,762	0	0	0	8,431,762	1
Materials and Supplies	34,312	0	0	0	34,312	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,955,383	0	0	0	1,955,383	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,807,019	0	0	0	1,807,019	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,703,672	0	0	0	4,703,672	
Net Operating Income	432,480	0	0	0	432,480	8
Net Operating Income as a percent of Average Net Rate Base						
	9.19%	N/A	N/A	N/A	9.19%	

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	115,100	1
Appropriated Earned Surplus	399,680	2
Unappropriated Earned Surplus	1,595,394	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,110,174	
Net Income		
Net Income	264,777	5
 Percent Return on Proprietary Capital	 12.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

All acquisitions are detailed in footnotes for W8.

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.

The Office Manager/Finance Director left our employment in May 1998. The position of Water Utility Accounting Manager was filled by Sandra Waefler in September 1998.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Miscellaneous Credits to Surplus:

- 1. Unrecorded water sales \$1,599
- 2. Unrecorded interest income 175

Miscellaneous Debits to Surplus:

- 1. Correction to depreciation fund deposit \$794
-

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

Contributions for construction work in progress of \$7,409 as shown is for engineering fees on project which will be completed in 1999.

Identification and Ownership (Page iv)

June 7, 1999

Mrs. Sandra Kay Waefler, Water Utility Accounting Manager
Monroe Municipal Water Utility
1065 5th Avenue
P.O. Box 200
Monroe, WI 53566-0200

1998 Analytical Review DWCCA-3820-PJL

Dear Mrs. Waefler:

The Public Service Commission has completed their analytical review of your 1998 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.

During our review we noted that while you explained in the footnotes for page W-15 that \$9,602 worth of water mains were installed by the city, there were no dollars added to Account 200, Capital Paid in by Municipality on page F-13. Please adjust your 1999 annual report for the amount paid by the city.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. 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\1998 analytical review letters\6 7 1999 rev letters L 1.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,328,335	1
Total Sales of Water	1,328,335	
Other Operating Revenues		
Forfeited Discounts (470)	2,798	2
Miscellaneous Service Revenues (471)	1,684	3
Rents from Water Property (472)	165	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,721	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,368	
Total Operating Revenues	1,345,703	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	35,958	8
Pumping Expenses (620-625)	187,650	9
Water Treatment Expenses (630-635)	16,897	10
Transmission and Distribution Expenses (640-655)	77,084	11
Customer Accounts Expenses (901-904)	17,522	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	221,780	14
Total Operation and Maintenance Expenses	556,891	
Other Operating Expenses		
Depreciation Expense (403)	183,329	15
Amortization Expense (404-407)		16
Taxes (408)	173,003	17
Total Other Operating Expenses	356,332	
Total Operating Expenses	913,223	
NET OPERATING INCOME	432,480	

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		0		1
Commercial		0		2
Industrial		0		3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,541	196,883	429,470	4
Commercial	545	204,119	306,561	5
Industrial	27	245,385	285,187	6
Total Metered Sales to General Customers (461)	4,113	646,387	1,021,218	
Private Fire Protection Service (462)	1		27,846	7
Public Fire Protection Service (463)	1		254,118	8
Other Sales to Public Authorities (464)	33	14,881	25,153	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,148	661,268	1,328,335	

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)	253,684	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)	434	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	254,118	
Forfeited Discounts (470):		
Customer late payment charges	2,798	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,798	
Miscellaneous Service Revenues (471):		
Water turn on charges	1,684	7
Total Miscellaneous Service Revenues (471)	1,684	
Rents from Water Property (472):		
Equipment rental	165	8
Total Rents from Water Property (472)	165	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,975	10
Other (specify):		
Miscellaneous charges for services	746	11
Total Other Water Revenues (474)	12,721	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	35,958	4
Total Source of Supply Expenses	35,958	
 PUMPING EXPENSES		
Operation Labor (620)	22,246	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	123,631	7
Operation Supplies and Expenses (623)	619	8
Maintenance of Pumping Plant (625)	41,154	9
Total Pumping Expenses	187,650	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,771	10
Chemicals (631)	8,980	11
Operation Supplies and Expenses (632)	525	12
Maintenance of Water Treatment Plant (635)	621	13
Total Water Treatment Expenses	16,897	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,581	14
Operation Supplies and Expenses (641)	1,469	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,779	16
Maintenance of Mains (651)	35,770	17
Maintenance of Services (652)	14,553	18
Maintenance of Meters (653)	2,503	19
Maintenance of Hydrants (654)	4,129	20
Maintenance of Other Plant (655)	300	21
Total Transmission and Distribution Expenses	77,084	

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)	4,340	22
Accounting and Collecting Labor (902)	10,052	23
Supplies and Expenses (903)	2,310	24
Uncollectible Accounts (904)	820	25
Total Customer Accounts Expenses	17,522	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,477	27
Office Supplies and Expenses (921)	12,749	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,071	30
Property Insurance (924)	12,431	31
Injuries and Damages (925)	649	32
Employee Pensions and Benefits (926)	67,525	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	31,723	35
Transportation Expenses (933)	3,526	36
Maintenance of General Plant (935)	25,629	37
Total Administrative and General Expenses	221,780	
 Total Operation and Maintenance Expenses	556,891	

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		159,248	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,876	2
Net property tax equivalent		155,372	
Social Security		15,844	3
PSC Remainder Assessment		1,787	4
Other (specify): NONE			5
Total tax expense		<u>173,003</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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204049				3
County tax rate	mills		5.213149				4
Local tax rate	mills		9.369144				5
School tax rate	mills		10.053014				6
Voc. school tax rate	mills		1.507012				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.346368				10
Less: state credit	mills		1.826496				11
Net tax rate	mills		24.519872				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.369144				14
Combined School Tax Rate	mills		11.560026				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.929170				17
Total Tax Rate	mills		26.346368				18
Ratio of Local and School Tax to Total	dec.		0.794385				19
Total tax net of state credit	mills		24.519872				20
Net Local and School Tax Rate	mills		19.478228				21
Utility Plant, Jan. 1	\$	8,422,974	8,422,974				22
Materials & Supplies	\$	33,038	33,038				23
Subtotal	\$	8,456,012	8,456,012				24
Less: Plant Outside Limits	\$	116,464	116,464				25
Taxable Assets	\$	8,339,548	8,339,548				26
Assessment Ratio	dec.		0.980350				27
Assessed Value	\$	8,175,676	8,175,676				28
Net Local & School Rate	mills		19.478228				29
Tax Equiv. Computed for Current Year	\$	159,248	159,248				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	159,248					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)	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
Total Source of Supply Plant	367,496	0	
PUMPING PLANT			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	838,982	1,566	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
Total Pumping Plant	1,593,221	1,566	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,294		22
Water Treatment Equipment (332)	29,603		23
Total Water Treatment Plant	44,897	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
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)			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
Total Source of Supply Plant	0	0	367,496	
PUMPING PLANT				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)	500		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
Total Pumping Plant	500	0	1,594,287	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,294	22
Water Treatment Equipment (332)			29,603	23
Total Water Treatment Plant	0	0	44,897	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	802,484		26
Transmission and Distribution Mains (343)	3,898,275	17,625	27
Fire Mains (344)	0		28
Services (345)	432,555	10,956	29
Meters (346)	367,561	57,601	30
Hydrants (348)	412,091	3,592	31
Other Transmission and Distribution Plant (349)	1,015		32
Total Transmission and Distribution Plant	5,931,160	89,774	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	37,324	15,047	34
Office Furniture and Equipment (391)	16,187		35
Computer Equipment (391.1)	63,779	1,902	36
Transportation Equipment (392)	66,354	16,369	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	30,705	4,227	39
Laboratory Equipment (395)	4,300		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	223,643	675	42
SCADA Equipment (397.1)	0	3,880	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	442,292	42,100	
Total utility plant in service directly assignable	8,379,066	133,440	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,379,066	133,440	

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)			802,484	26
Transmission and Distribution Mains (343)	1,186	750	3,915,464	27
Fire Mains (344)			0	28
Services (345)	650		442,861	29
Meters (346)	14,400		410,762	30
Hydrants (348)	250		415,433	31
Other Transmission and Distribution Plant (349)			1,015	32
Total Transmission and Distribution Plant	16,486	750	6,005,198	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	1,250		51,121	34
Office Furniture and Equipment (391)			16,187	35
Computer Equipment (391.1)	1,128		64,553	36
Transportation Equipment (392)	9,433		73,290	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)		(467)	34,465	39
Laboratory Equipment (395)			4,300	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)		(201,749)	22,569	42
SCADA Equipment (397.1)		202,216	206,096	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	11,811	0	472,581	
Total utility plant in service directly assignable	28,797	750	8,484,459	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	28,797	750	8,484,459	

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	0	0	70,478	70,478	1
February	0	0	64,278	64,278	2
March	0	0	72,056	72,056	3
April	0	0	69,240	69,240	4
May	0	0	78,778	78,778	5
June	0	0	77,308	77,308	6
July	0	0	85,937	85,937	7
August	0	0	76,415	76,415	8
September	0	0	77,986	77,986	9
October	0	0	67,655	67,655	10
November	0	0	60,101	60,101	11
December	0	0	63,232	63,232	12
Total for year	0	0	863,464	863,464	
Less: Measured or estimated water used in main flushing and water treatment during year				9,000	13
Less: Other utility use				8,209	14
Other utility use explanation:					15
Industrial Park Main Ext. Hyd Flushing 250,000					
City Wide Fire Dept. Training 59,000					
Meter Testing 700,000					
Estimated pre-lube bypass - pumps 6,500,000					
Residual flushing / Testing 500,000					
Water pumped into distribution system				846,255	16
Less: Water sold				661,268	17
Losses and unaccounted for				184,987	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,320	21
Date of maximum: 9/16/1998					22
Cause of maximum:					23
Very Hot and Dry , Upcoming City Event					
Minimum gallons pumped by all methods in any one day during reporting year				13	24
Date of minimum: 10/31/1998					25
Total KWH used for pumping for the year				2,385,304	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)	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	1
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	2
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	3
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	4
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	5

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)	1
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			9 10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 6 RESERVOIR	# 7 RESERVOIR	#4 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1971	1978	1939	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	16	10	15	6
Total capacity in gallons	100,000	100,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	2.3000	1.3000	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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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	120	120	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	114	114	0	175,422	4	
P	D	6.000	695	0	0	0	695	5	
M	D	8.000	39,953	0	0	650	40,603	6	
M	T	8.000	7,833	0	0	(650)	7,183	7	
P	D	8.000	400	0	0	0	400	8	
M	D	10.000	49,447	0	0	0	49,447	9	
M	D	12.000	0	328		570	898	10	
M	T	12.000	11,250	0	0	(570)	10,680	11	
P	T	12.000	1,286	0	0	0	1,286	12	
M	D	16.000	0			3,250	3,250	13	
M	T	16.000	5,642	0	0	(3,250)	2,392	14	
Total Within Municipality			329,993	562	234	0	330,321		
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	
Total Outside of Municipality			3,483	0	0	0	3,483		
Total Utility			333,476	562	234	0	333,804		

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	740	0	10	0	730		1
M	0.750	2,432	6	2	(3)	2,433		2
M	1.000	661	4	1	3	667		3
M	1.250	27	0	0	0	27		4
M	1.500	73	4	0	2	79		5
M	2.000	60	2	0	0	62		6
M	3.000	2	0		(1)	1		7
M	4.000	10	0	0	0	10		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
Total Utility		4,057	16	13	1	4,061	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,663	544	651	22	3,578	1,166	1
0.750	379	59	6	13	445	69	2
1.000	161	25	20	3	169	53	3
1.500	56	0	2	0	54	12	4
2.000	33	1	2	5	37	11	5
3.000	10	1	1	1	11	3	6
4.000	5	1	0	0	6	1	7
6.000	1	0	0	0	1	1	8
Total:	4,308	631	682	44	4,301	1,316	

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	3,205	264	2	7	0	100	3,578	1
0.750	346	85	0	2	0	12	445	2
1.000	13	133	3	8	0	12	169	3
1.500	0	34	7	8	0	5	54	4
2.000	0	20	8	5	0	4	37	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
Total:	3,564	542	27	33	0	135	4,301	

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	5				5	1
Within Municipality	493	2	1	1	495	2
Total Fire Hydrants	498	2	1	1	500	
Flushing Hydrants						
	0	0	0	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:	499
Number of distribution system valves end of year:	439
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

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 4166, not 4168.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 605: The amortization of Well #4 repairs completed in 1997 thus reducing this expense.

Acct. 623: We no longer use phone lines to communicate with the wellhouses. The SCADA system now uses microwave transmissions.

Acct. 625: During August of 1998 the well pump at Well #3 had to be pulled. A new water lube pump and column pipe were installed at a cost of \$29,752.

Acct. 630: The daily flouride sampling runs are now distributed to this account. The weekend overtime drives this number up.

Acct. 632: We had no costly repairs this year only minimal expenses.

Acct. 635: In 1998 we incurred no large expense like we did in 1997.

Acct. 640: The correction of labor distribution by operators (per W5 footnote on 97 PSC annual report) has reduced this number.

Acct. 650: In the spring of 98 we had reservoir #5 sandblasted, meshed and jetcreted at a cost of \$4770.

Acct. 651: It was a more normal winter than 97 thus reducing the number of main breaks.

Acct. 653: The utility experienced an increase in repair costs to large meters this year.

Acct. 902: The utility had less overtime in 98 due to less billing system problems and better organization of our collections process.

Acct. 923: In 1998 we had less outside labor due to the PCS report being done internally as well as less ongoing help from the CPA firm with the month to month functions.

Acct. 925: The utility had one small damage claim in 1998.

Acct. 930: The utility operators made a more concentrated effort to distribute expenses to correct accounts instead of miscellaneous.

Acct. 933: With the replacement of old trucks our maintenance expenses have decreased.

Acct. 935: In 1998 the utility did several small plant maintenance projects (ie painting; planter box, door and boiler repairs; shelving). The utility apartment was occupied the entire year which also increased our expenses.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The utility had a new ladder installed at reservoir #3 at a cost of \$1566. We retired the old ladder at \$500.

Mains increased by 328 L.F. at a cost of \$9602 which was contributed by the City. Replacement of 234 L.F. was done. An adjustment of \$750 was made for an error found in 97 audit after PCS report was filed.

Services increase by 3 in total. The city had no new subdivisions added during the year.

Meters added were 627 with 682 retired.

Hydrants increased by 2. 1 was new and a correction of 1 was made due to an error in 97 count.

Acct. 390: Central air conditioning and blinds were added to the main plant building at a cost of \$3896 and a new roof was installed at a cost of \$11150 with \$1250 retired for the old roof.

Acct. 391.1: New monitor, color printer, keyboard, modem, sound card and cables were added at a cost of \$1902 with retirements of \$1128.

Acct. 392: A 98 Dodge truck and equipment were purchased at a cost of \$16369. A 86 Ford was retired at \$9433.

Acct. 394: A new locator was purchased for \$2700 and a gas detector for \$1527. No retirements occurred.

Reclassified cell phones from account 394 to 397 per audit adjustment made after 97 PCS report filing.

Acct. 397: Purchased and installed radio for \$675. Reclassified SCADA equipment from 397 to 397.1 per PSC instuction. SCADA radio equipment was installed at \$3880.

Water Mains (Page W-15)

Of the \$17625 of mains added in 1998, \$9602 was installed by city to utility specifications and was then contributed to the utility. The remaining \$8023 was financed with utility cash reserves.

Adjustments were made for past reportings of main types on annual PSC reports. The count stayed the same. The adjustments were to correctly classify the type of main counts.

Water Services (Page W-16)

Of the \$10956 for services added in 1998, \$1798 was installed and paid for by the property owner under utility specifications and \$9158 was financed by utility cash reserves.

Adjustments were made to correct reporting errors made on 97 PCS annual report.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

Adjustments were made to correct the errors on the 97 meter counts. 25 Seasonal meters that were on the shelves last year were not included in the "in stock" counts as well as some meters that were being repaired. When tabulating the year end customer counts we were not able to verify the numbers used on the 97 PSC annual report. We have adjusted the numbers to show the actual counts at the end of 98.

Hydrants and Distribution System Valves (Page W-18)

The hydrant count increased by 1 as well as an adjustment of 1 was made for a hydrant missed in the 97 count.

82 valves were operated in 1998 due to broken mains, construction projects and increased service work. The utility has divided the system in 4 sections and we have been concentrating on one section at a time. Due to this increase in work the utility has not had the time to devote to our valve turning program.
