



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DODGEVILLE WATER UTILITY

Principal Office: 100 E. FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DODGEVILLE WATER UTILITY

Utility Address: 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

When was utility organized? 5/8/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CHERYL MENON

Title: CITY CLERK

Office Address:

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

E-mail Address:

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

Name: MR JAY BENNETT CPA

Title: AUDITOR

Office Address: JOHNSON BLOCK & CO. INC.

229 HIGH ST.

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JAY BENNETT CPA

Title: AUDITOR

Office Address: JOHNSON BLOCK & CO. INC.
229 HIGH ST
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 339

E-mail Address:

Date of most recent audit report: 3/4/1999

Period covered by most recent audit: 1/1/98-12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR ERIC FRIEDRICH

Title: SUPERINTENDENT

Office Address:
100 EAST FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- MR VON HILLER, CHAIRMAN
- MR MARK JAMES
- MR DAN MEUER

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	483,671	470,392	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	212,820	192,380	2
Depreciation Expense (403)	76,034	68,750	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,705	82,736	5
Total Operating Expenses	372,559	343,866	
Net Operating Income	111,112	126,526	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	111,112	126,526	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,452	4,675	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,452	4,675	
Total Income	119,564	131,201	
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	119,564	131,201	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,314	42,050	14
Amortization of Debt Discount and Expense (428)	633	741	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	3,790	6,335	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	44,737	49,126	
Net Income	74,827	82,075	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	860,899	778,824	20
Balance Transferred from Income (433)	74,827	82,075	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	935,726	860,899	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	8,452	5
Total (Acct. 419):	8,452	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	483,671	0	0	0	483,671	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	483,671	0	0	0	483,671	

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	50,016		50,016	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	50,016	0	50,016	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,506,098	4,014,178	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	594,022	569,012	2
Net Utility Plant	3,912,076	3,445,166	
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)	229,732	137,443	6
Special Funds (125)	0	0	7
Total Other Property and Investments	229,732	137,443	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,933	5,134	8
Temporary Cash Investments (132)	227,353	90,673	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,612	28,971	11
Other Accounts Receivable (143)	1,202	1,323	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	80,852	164,954	14
Materials and Supplies (150)	12,279	10,176	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	358,231	301,231	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,253	1,886	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	16,471	27,173	20
Total Deferred Debits	17,724	29,059	
Total Assets and Other Debits	4,517,763	3,912,899	

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)	888,991	662,411	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	935,726	860,899	23
Total Proprietary Capital	1,824,717	1,523,310	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	40,800	66,600	25
Other Long-Term Debt (224)	763,151	700,957	26
Total Long-Term Debt	803,951	767,557	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,600	68,281	28
Payables to Municipality (233)	5,976	20,061	29
Customer Deposits (235)			30
Taxes Accrued (236)	79,624	77,056	31
Interest Accrued (237)	20,358	19,513	32
Other Current and Accrued Liabilities (238)	18,150	18,150	33
Total Current and Accrued Liabilities	143,708	203,061	
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)	1,745,387	1,418,971	41
Total Liabilities and Other Credits	4,517,763	3,912,899	

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)	4,505,401	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	697				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,506,098	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	594,022	0	0	0	10
Total Accumulated Provision	594,022	0	0	0	
Net Utility Plant	3,912,076	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	569,012				569,012	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,034				76,034	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,821				8,821	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	84,855	0	0	0	84,855	13
Debits during year						14
Book cost of plant retired	59,845				59,845	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	59,845	0	0	0	59,845	19
Balance End of Year	594,022	0	0	0	594,022	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	12,279	10,176 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>12,279</u>	<u>10,176</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)		
Unamortized debt discount & expense (181)				
Farmer's Savings Bank	229	428	723	1
M & I Issued 8/1/95	135	428	348	2
Mid America Bank	269	428	182	3
Total			1,253	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	662,411	1
Changes during year (explain):		
TIF ADDITIONS PAID FOR BY CITY	226,580	2
Balance end of year	888,991	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General	11/07/1995	10/30/2000	6.25%	10,800	1
Advance from General	01/01/1982	01/01/2001	6.00%	30,000	2
Total for Account 223				40,800	
Other Long-Term Debt (224)					
Farmer's Savings Bank	07/09/1996	07/09/2006	5.45%	119,000	3
M & I Bank	06/01/1995	06/01/2005	5.75%	337,800	4
M & I Bank	08/01/1995	08/01/2002	6.25%	32,143	5
Mid America Bank	10/15/1997	10/15/2002	4.98%	96,000	6
STATE TRUST LOAN	08/11/1999	03/15/2009	5.25%	81,958	7
G.O. NOTE	07/30/1999	07/30/2009	4.90%	96,250	8
Total for Account 224				763,151	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	77,056	1
Accruals:		
Charged water department expense	83,705	2
Charged electric department expense		3
Charged sewer department expense	2,934	4
Other (explain):		
NONE		5
Total Accruals and other credits	86,639	
Taxes paid during year:		
County, state and local taxes	77,056	6
Social Security taxes	6,467	7
PSC Remainder Assessment	548	8
Other (explain):		
NONE		9
Total payments and other debits	84,071	
Balance end of year	79,624	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advance due 1/1/2001	0	2,700	2,700	0	2
Advance due 10/30/2000	675	1,013	1,350	338	3
ADVANCE TAKE OUT & PAID BACK IN 1999	0	77	77	0	4
Subtotal	675	3,790	4,127	338	
Other Long-Term Debt (224)					
M & I Bank due 6/1/2005	13,219	20,772	22,661	11,330	5
M & I Bank due 8/1/2002	1,116	2,403	2,682	837	6
Farmer's Savings Bank due 7/9/2006	3,706	6,952	7,415	3,243	7
Mid America Bank due 10/15/2002	797	6,574	6,374	997	8
STATE TRUST LOAN #1		1,965		1,965	9
STATE TRUST LOAN		1,648		1,648	10
Subtotal	18,838	40,314	39,132	20,020	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	19,513	44,104	43,259	20,358	

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	1,418,971	0	0	0	0	1,418,971	1
Add credits during year:							
For Services	6,000					6,000	2
For Mains	320,416					320,416	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,745,387	0	0	0	0	1,745,387	
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)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	229,732	2
Total (Acct. 124):	229,732	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,612	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,612	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	1,202	11
Total (Acct. 143):	1,202	
Receivables from Municipality (145):		
DUE FROM SEWER	26,800	12
DUE FROM GENERAL	54,052	13
Total (Acct. 145):	80,852	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER PAINTING AUTHORIZED 2/97	9,059	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):		
WATER SYSTEM STUDY	3,063	17
WELL #6 REHAB 2/95	4,349	18
Total (Acct. 183):	16,471	
Payables to Municipality (233):		
DUE TO GENERAL	5,976	19
Total (Acct. 233):	5,976	
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	4,259,441	0	0	0	4,259,441	1
Materials and Supplies	11,227	0	0	0	11,227	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	581,517	0	0	0	581,517	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,582,179	0	0	0	1,582,179	6
Other (specify):					0	7
Average Net Rate Base	2,106,972	0	0	0	2,106,972	
Net Operating Income	111,112	0	0	0	111,112	8
Net Operating Income as a percent of Average Net Rate Base	5.27%	N/A	N/A	N/A	5.27%	

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	775,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	898,312	3
Other (Specify):		4
Total Average Proprietary Capital	1,674,013	
Net Income		
Net Income	74,827	5
Percent Return on Proprietary Capital	4.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

Decrease due to projects being done in the sewer utility. Workers spent less time working on water projects in 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Ms. Cheryl Menon, City Clerk
Dodgeville Water Utility
100 East Fountain Street
P.O. Box 110
Dodgeville, WI 53533-0110

1999 Analytical Review DWCCA-1650-ELE

Dear Ms. Menon:

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

During our review, we noted a misalignment of all general plant accounts except for Account 398 on the Water Plant in Service schedule. The problem began in 1997 when the first electronic report was filed and was carried forward to 1998. The corrections are listed below, with the correct account given first and the account actually reported is second with the end of year balance (EOY).

- Account 389 is reported as Account 390, EOY is \$2,477
- Account 390 is reported as Account 391, EOY is \$7,981
- Account 391 is reported as Account 391.1, EOY is \$444
- Account 391.1 is reported as Account 392, EOY is \$13,640
- Account 392 is reported as Account 393, EOY is \$24,413
- Account 394 is reported as Account 395, EOY is \$457

Please correct all of your annual report plant accounts for all years that were reported in error. Please notify our office when the changes are completed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1650.doc

cc: Mr. Von Hiller, Chairman

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Dodgeville
Dodgeville, Wisconsin 53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	470,341	1
Total Sales of Water	470,341	
Other Operating Revenues		
Forfeited Discounts (470)	1,531	2
Miscellaneous Service Revenues (471)	618	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,181	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,330	
Total Operating Revenues	483,671	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,661	8
Pumping Expenses (620-625)	54,095	9
Water Treatment Expenses (630-635)	25,566	10
Transmission and Distribution Expenses (640-655)	42,337	11
Customer Accounts Expenses (901-904)	17,868	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,293	14
Total Operation and Maintenance Expenses	212,820	
Other Operating Expenses		
Depreciation Expense (403)	76,034	15
Amortization Expense (404-407)		16
Taxes (408)	83,705	17
Total Other Operating Expenses	159,739	
Total Operating Expenses	372,559	
NET OPERATING INCOME	111,112	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,491	72,614	202,677	4
Commercial	200	35,995	80,049	5
Industrial	18	17,106	32,610	6
Total Metered Sales to General Customers (461)	1,709	125,715	315,336	
Private Fire Protection Service (462)	15		3,592	7
Public Fire Protection Service (463)	1		120,474	8
Other Sales to Public Authorities (464)	40	12,334	30,939	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,765	138,049	470,341	

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)	120,474	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	120,474	
Forfeited Discounts (470):		
Customer late payment charges	1,531	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,531	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	618	7
Total Miscellaneous Service Revenues (471)	618	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,487	10
Other (specify):		
MISCELLANEOUS	1,694	11
Total Other Water Revenues (474)	11,181	
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)	8,599	3
Maintenance of Water Source Plant (605)	62	4
Total Source of Supply Expenses	8,661	
 PUMPING EXPENSES		
Operation Labor (620)	12,495	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,760	7
Operation Supplies and Expenses (623)	2,467	8
Maintenance of Pumping Plant (625)	4,373	9
Total Pumping Expenses	54,095	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,650	10
Chemicals (631)	15,234	11
Operation Supplies and Expenses (632)	682	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	25,566	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	14,156	14
Operation Supplies and Expenses (641)	1,496	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,416	16
Maintenance of Mains (651)	5,882	17
Maintenance of Services (652)	7,219	18
Maintenance of Meters (653)	1,991	19
Maintenance of Hydrants (654)	2,177	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	42,337	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,567	22
Accounting and Collecting Labor (902)	14,301	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,868	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,435	27
Office Supplies and Expenses (921)	10,212	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,613	30
Property Insurance (924)	5,976	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	34,718	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	196	35
Transportation Expenses (933)	2,143	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	64,293	
 Total Operation and Maintenance Expenses	 212,820	

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		79,624	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,934	2
Net property tax equivalent		76,690	
Social Security		6,467	3
PSC Remainder Assessment		548	4
Other (specify): NONE			5
Total tax expense		<u>83,705</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206080				3
County tax rate	mills		5.706780				4
Local tax rate	mills		9.352340				5
School tax rate	mills		10.984260				6
Voc. school tax rate	mills		1.748640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.998100				10
Less: state credit	mills		2.152970				11
Net tax rate	mills		25.845130				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.352340				14
Combined School Tax Rate	mills		12.732900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.085240				17
Total Tax Rate	mills		27.998100				18
Ratio of Local and School Tax to Total	dec.		0.788812				19
Total tax net of state credit	mills		25.845130				20
Net Local and School Tax Rate	mills		20.386951				21
Utility Plant, Jan. 1	\$	4,014,180	4,014,180				22
Materials & Supplies	\$	10,176	10,176				23
Subtotal	\$	4,024,356	4,024,356				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,024,356	4,024,356				26
Assessment Ratio	dec.		0.970500				27
Assessed Value	\$	3,905,637	3,905,637				28
Net Local & School Rate	mills		20.386951				29
Tax Equiv. Computed for Current Year	\$	79,624	79,624				30
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	79,624					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)	0		4
Structures and Improvements (311)	1,521		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	199,229		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	200,750	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,743		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,409		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,136		20
Total Pumping Plant	271,288	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,430		23
Total Water Treatment Plant	21,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,700		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)			0 4
Structures and Improvements (311)			1,521 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			199,229 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	200,750
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			85,743 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			183,409 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,136 20
Total Pumping Plant	0	0	271,288
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,430 23
Total Water Treatment Plant	0	0	21,430
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			12,700 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)	141,911		26
Transmission and Distribution Mains (343)	2,398,866	457,175	27
Fire Mains (344)	0		28
Services (345)	385,236	53,335	29
Meters (346)	309,893	10,853	30
Hydrants (348)	194,620	30,402	31
Other Transmission and Distribution Plant (349)	7,375		32
Total Transmission and Distribution Plant	3,450,601	551,765	
GENERAL PLANT			
Land and Land Rights (389)	2,477		33
Structures and Improvements (390)	7,981		34
Office Furniture and Equipment (391)	444		35
Computer Equipment (391.1)	13,640		36
Transportation Equipment (392)	24,413		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	457		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,000		44
Other Tangible Property (399)	0		45
Total General Plant	69,412	0	
Total utility plant in service directly assignable	4,013,481	551,765	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,013,481	551,765	

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)			141,911 26
Transmission and Distribution Mains (343)	47,660		2,808,381 27
Fire Mains (344)			0 28
Services (345)	4,788		433,783 29
Meters (346)	2,801		317,945 30
Hydrants (348)	4,596		220,426 31
Other Transmission and Distribution Plant (349)			7,375 32
Total Transmission and Distribution Plant	59,845	0	3,942,521
GENERAL PLANT			
Land and Land Rights (389)			2,477 33
Structures and Improvements (390)			7,981 34
Office Furniture and Equipment (391)			444 35
Computer Equipment (391.1)			13,640 36
Transportation Equipment (392)			24,413 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			457 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,000 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	69,412
Total utility plant in service directly assignable	59,845	0	4,505,401
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	59,845	0	4,505,401

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			14,219	14,219	1
February			12,049	12,049	2
March			12,814	12,814	3
April			12,903	12,903	4
May			14,493	14,493	5
June			14,391	14,391	6
July			15,649	15,649	7
August			15,013	15,013	8
September			15,052	15,052	9
October			15,930	15,930	10
November			13,997	13,997	11
December			13,918	13,918	12
Total for year	0	0	170,428	170,428	
Less: Measured or estimated water used in main flushing and water treatment during year				16,900	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				153,528	16
Less: Water sold				138,049	17
Losses and unaccounted for				15,479	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				776	21
Date of maximum: 1/16/1999					22
Cause of maximum:					23
Broken Water Main					
Minimum gallons pumped by all methods in any one day during reporting year				333	24
Date of minimum: 11/14/1999					25
Total KWH used for pumping for the year				554,780	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)	
LINDSEY STREET	#5	753	15	175,000	Yes	1
UNION STREET	#6	726	15	285,000	Yes	2
HWY 23	#7	725	15	170,000	Yes	3
LANDS END LANE	#8	720	15	125,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	1990	1961	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	440	260	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1990	1961	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8			14
Location	LANDS END LANE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S. ELECTRIC			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	320			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22 23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	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.)	1.5000		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	D	4.000	15,745	0	0	0	15,745	1
M	D	6.000	65,742	2,557	0	0	68,299	2
M	D	8.000	32,180	2,024	0	0	34,204	3
M	D	10.000	25,140	3,731	2,915	0	25,956	4
M	D	12.000	7,946	0	0	0	7,946	5
Total Within Municipality			146,753	8,312	2,915	0	152,150	
Total Utility			146,753	8,312	2,915	0	152,150	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,154	0	0	0	1,154		1
M	1.000	406	62	5	0	463	50	2
M	1.500	37	0	0	0	37		3
M	2.000	83	21	16	0	88		4
M	3.000	2	0	0	0	2		5
M	4.000	10	0	0	0	10		6
Total Utility		1,692	83	21	0	1,754	50	

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	1,690	24	6	(41)	1,667	85	1
1.000	45	4	0	(13)	36	6	2
1.250	1	0	0	(1)	0	0	3
1.500	30	2	0	(3)	29	5	4
2.000	34	7	0	(8)	33	8	5
3.000	8	0	0	0	8	2	6
4.000	6	0	0	(1)	5	1	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,817	37	6	(67)	1,781	110	

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	1,489	134	4	18	0	22	1,667	1
1.000	2	29	1	1	0	3	36	2
1.250	0	0	0	0	0	0	0	3
1.500	0	17	2	8	0	2	29	4
2.000	0	13	7	9	0	4	33	5
3.000	0	4	2	2	0	0	8	6
4.000	0	1	2	2	0	0	5	7
6.000	0	2	0	0	0	0	2	8
8.000	0	0	0	1	0	0	1	9
Total:	1,491	200	18	41	0	31	1,781	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	254	16	6		264	2
Total Fire Hydrants	254	16	6	0	264	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	255
Number of distribution system valves end of year:	412
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 602 Increase due to supplies purchased for source of supply. Also a service renewal contract was paid in 1999.

A/C 902 Increase due to doing monthly billings now. Previously it was done quarterly.

Water Utility Plant in Service (Page W-08)

revisions to plant accounts made, per review letter and response, 8/25/00
ele:

Account 389 is reported as Account 390, EOY 389 should be \$2,477
Account 390 is reported as Account 391, EOY 390 should be \$7,981
Account 391 is reported as Account 391.1, EOY 391 should be \$444
Account 391.1 is reported as Account 392, EOY 391.1 should be \$13,640
Account 392 is reported as Account 393, EOY 392 should be \$24,413
Account 394 is reported as Account 395, EOY 394 should be \$457

Water Mains (Page W-15)

Mains were financed through TIF additions paid for by the City. Also the additions were financed through loans the utility took out.

Water Services (Page W-16)

Services were financed through TIF additions paid for by the City, and some new loans taken out. Also some of the additions were paid for by the developer.

Meters (Page W-17)

Adjustments are to correct beginning meter amounts that were reported incorrectly due to accessory parts counted as meters in a previous year.

Also all the meters have been replaced since 1996 with new meters and this is why the number of meters tested is lower.

Meter additions were financed by operating cash and revenues.

Hydrants and Distribution System Valves (Page W-18)

The utility will try to operate the required amount of valves in the future.
