



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

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: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Utility Address: 138 E. MAIN STREET
MT. HOREB, WI 53572

When was utility organized? 12/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL PETERSON

Title: HEAD UTILITY CLERK

Office Address:

138 E MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/22/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK DANN

Title: ADMINISTRATOR

Office Address:

138 E MAIN STREET

MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR NEAL FARGO

MR ED GLOVER, SECRETARY

MR CURT GULLICK

MR PHIL HALVERSON

MR MICHAEL MCNALL

MS JUDY STEINHAUER

MR JOHN TEMBY, COMMISSION PRESIDENT

Is sewer service rendered by the utility? YES

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)	527,399	504,094	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	245,185	254,779	2
Depreciation Expense (403)	87,483	83,575	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	82,413	80,842	5
Total Operating Expenses	415,081	419,196	
Net Operating Income	112,318	84,898	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	112,318	84,898	
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)	66,098	65,779	10
Miscellaneous Nonoperating Income (421)	174,934	238,045	11
Total Other Income	241,032	303,824	
Total Income	353,350	388,722	
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	353,350	388,722	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,636	151,327	14
Amortization of Debt Discount and Expense (428)	1,442	7,688	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,814	47,297	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	157,892	206,312	
Net Income	195,458	182,410	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,513,962	1,197,920	20
Balance Transferred from Income (433)	195,458	182,410	21
Miscellaneous Credits to Surplus (434)	0	133,632	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)	1,709,420	1,513,962	

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 EARNED ON INVESTMENTS	66,098	5
Total (Acct. 419):	66,098	
Miscellaneous Nonoperating Income (421):		
OPERATING INCOME FROM NON-REGULATED SEWER	174,934	6
Total (Acct. 421):	174,934	
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	527,399	0	0	0	527,399	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	527,399	0	0	0	527,399	

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	92,660		92,660	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	186,181		186,181	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,142		4,142	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	282,983	0	282,983	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,713,753	4,496,991	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,062,832	985,817	2
Net Utility Plant	3,650,921	3,511,174	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,663,085	10,435,060	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,523,581	2,263,641	4
Net Nonutility Property	8,139,504	8,171,419	
Investment in Municipality (123)	0	0	5
Other Investments (124)	42,832	116,322	6
Special Funds (125)	967,506	990,282	7
Total Other Property and Investments	9,149,842	9,278,023	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	401,102	220,260	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,640	31,767	11
Other Accounts Receivable (143)	88,651	84,181	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	152,966	173,783	14
Materials and Supplies (150)	6,525	6,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	682,884	516,660	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,483	10,925	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	9,483	10,925	
Total Assets and Other Debits	13,493,130	13,316,782	

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)	823,796	823,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,709,420	1,513,962	23
Total Proprietary Capital	2,533,216	2,337,758	
LONG-TERM DEBT			
Bonds (221)	3,205,943	3,406,919	24
Advances from Municipality (223)	349,396	372,764	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,555,339	3,779,683	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	69,580	26,821	28
Payables to Municipality (233)	29,357	121,649	29
Customer Deposits (235)			30
Taxes Accrued (236)	76,148	74,083	31
Interest Accrued (237)	40,007	40,007	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	215,092	262,560	
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)	22,009	14,550	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	22,009	14,550	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,167,474	6,922,231	41
Total Liabilities and Other Credits	13,493,130	13,316,782	

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)	4,713,753	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,713,753	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,062,832	0	0	0	10
Total Accumulated Provision	1,062,832	0	0	0	
Net Utility Plant	3,650,921	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	985,817				985,817	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,483				87,483	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,625				5,625	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	93,108	0	0	0	93,108	13
Debits during year						14
Book cost of plant retired	16,093				16,093	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,093	0	0	0	16,093	19
Balance End of Year	1,062,832	0	0	0	1,062,832	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	10,435,060	265,838	37,813	10,663,085	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	10,435,060	265,838	37,813	10,663,085	
Less accum. prov. depr. & amort. (122)	2,263,641	297,753	37,813	2,523,581	3
Net Nonutility Property	8,171,419	(31,915)	0	8,139,504	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,525	6,669
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>6,525</u>	<u>6,669</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)				
1991 Clean Water Fund	1,442	0	9,483	1
Total			9,483	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	823,796	1
Changes during year (explain):		2
Balance end of year	<u>823,796</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)	
1978 Bonds	03/01/1978	03/01/2008	5.68%	255,000	1
1992 Clean Water Fund	05/01/1991	05/01/2011	2.98%	1,529,341	2
1991 Revenue Bonds	05/01/1991	05/01/2011	6.88%	620,000	3
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	801,602	4
Total Bonds (Account 221):				3,205,943	

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)					
1995 Construction	12/04/1995	12/31/1999	5.25%	75,536	1
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	273,860	2
1988 Advance	07/15/1988	03/15/2002	6.58%	0	3
Total for Account 223				349,396	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,083	1
Accruals:		
Charged water department expense	82,413	2
Charged electric department expense		3
Charged sewer department expense	1,818	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>84,231</u>	
Taxes paid during year:		
County, state and local taxes	74,083	6
Social Security taxes	7,463	7
PSC Remainder Assessment	620	8
Other (explain):		
NONE		9
Total payments and other debits	<u>82,166</u>	
Balance end of year	<u><u>76,148</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1978 Bonds	1,461	16,942	17,053	1,350	1
1991 Bonds	7,953	46,671	47,198	7,426	2
1991 CWF loan	8,127	46,353	46,706	7,774	3
1993 CWF loan	5,999	32,670	33,269	5,400	4
Subtotal	23,540	142,636	144,226	21,950	
Advances from Municipality (223)					
1988 Advance	0			0	5
1995 Construction Loan	0	4,600		4,600	6
State Trust Fund Loan	16,467	9,214	12,224	13,457	7
Subtotal	16,467	13,814	12,224	18,057	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	40,007	156,450	156,450	40,007	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,333,661	0	0	4,588,570	0	6,922,231	1
Add credits during year:							
For Services	35,345			74,697		110,042	2
For Mains	128,621					128,621	3
Other (specify):							
HYDRANTS	6,580					6,580	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,504,207	0	0	4,663,267	0	7,167,474	
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	42,832	2
Total (Acct. 124):	42,832	
Special Funds (125):		
BOND REDEMPTION ACCOUNT	113,675	3
BOND DEPRECIATION ACCOUNT	590,594	4
BOND RESERVE ACCOUNT	172,546	5
REPLACEMENT ACCOUNT	90,691	6
Total (Acct. 125):	967,506	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,640	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	33,640	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	88,620	12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	31	14
Total (Acct. 143):	88,651	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	152,119	15
MISCELLANEOUS	847	16
Total (Acct. 145):	152,966	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO ELECTRIC	3,680	20
PAYABLE TO MUNICIPAL	25,677	21
Total (Acct. 233):	29,357	
Other Deferred Credits (253):		
NONE		22
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	4,605,372	0	0	0	4,605,372	1
Materials and Supplies	6,597	0	0	0	6,597	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,024,324	0	0	0	1,024,324	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,418,934	0	0	0	2,418,934	6
Other (specify):					0	7
Average Net Rate Base	1,168,711	0	0	0	1,168,711	
Net Operating Income	112,318	0	0	0	112,318	8
Net Operating Income as a percent of Average Net Rate Base	9.61%	N/A	N/A	N/A	9.61%	

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	823,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,611,691	3
Other (Specify):		4
Total Average Proprietary Capital	2,435,487	
Net Income		
Net Income	195,458	5
Percent Return on Proprietary Capital	8.03%	

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

Identification and Ownership - Contacts (Page iv)

December 15, 2000

Ms. Carol Peterson, Head Utility Clerk
Mount Horeb Water and Sewer Utility
138 East Main Street
Mt. Horeb, WI 53572-2195

1999 Analytical Review DWCCA-3950-PJL

Dear Ms. Peterson:

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

1. During our review, we noted \$15,724 is reported in Account 332, Water Treatment Plant, in the Utility Plant in Service schedule, and \$16,179 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule; therefore, the water treatment plant portion of the Reservoir, Standpipes and Water Treatment schedule should be completed. Please provide this information. If you need help determining the proper response, please call us for assistance.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.
3. Please provide an explanation of the difference between the 1,930 water services reported in use at the end of the year in column (g) of page W-16 and the 2,371 metered general customers reported in column (b) of the Water Operating Revenues Sales of Water schedule on page W-2.
4. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your 3 and 4 inch meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3950.doc

cc: Mr. John Temby, Commission President

RESPONSE RECEIVED 1/19/01.

#1, provided, see page W-14.

#2, see page W-5 footnotes.

#3, "This will be investigated during 2001 and the 2000 report will be updated accordingly."

#4, noted.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	514,717	1
Total Sales of Water	514,717	
Other Operating Revenues		
Forfeited Discounts (470)	1,911	2
Miscellaneous Service Revenues (471)	3,899	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,872	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,682	
Total Operating Revenues	527,399	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	50,939	9
Water Treatment Expenses (630-635)	22,083	10
Transmission and Distribution Expenses (640-655)	39,072	11
Customer Accounts Expenses (901-904)	23,769	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	109,322	14
Total Operation and Maintenance Expenses	245,185	
Other Operating Expenses		
Depreciation Expense (403)	87,483	15
Amortization Expense (404-407)		16
Taxes (408)	82,413	17
Total Other Operating Expenses	169,896	
Total Operating Expenses	415,081	
NET OPERATING INCOME	112,318	

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	12	588	1,303	2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	588	1,303	
Metered Sales to General Customers (461)				
Residential	2,206	109,965	294,671	4
Commercial	164	23,421	50,480	5
Industrial	1	525	1,019	6
Total Metered Sales to General Customers (461)	2,371	133,911	346,170	
Private Fire Protection Service (462)	9		3,154	7
Public Fire Protection Service (463)	1		152,119	8
Other Sales to Public Authorities (464)	19	5,684	11,971	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,412	140,183	514,717	

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)	152,119	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)	152,119	
Forfeited Discounts (470):		
Customer late payment charges	1,911	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,911	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	3,899	7
Total Miscellaneous Service Revenues (471)	3,899	
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	5,561	10
Other (specify):		
IMPACT FEES	1,311	11
Total Other Water Revenues (474)	6,872	
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)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	10,236	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	40,703	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	50,939	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	16,179	11
Operation Supplies and Expenses (632)	5,904	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	22,083	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,005	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,751	16
Maintenance of Mains (651)	15,186	17
Maintenance of Services (652)	5,026	18
Maintenance of Meters (653)	9,537	19
Maintenance of Hydrants (654)	4,567	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	39,072	

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)	4,144	22
Accounting and Collecting Labor (902)	19,625	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,769	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,520	27
Office Supplies and Expenses (921)	5,194	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,396	30
Property Insurance (924)	2,463	31
Injuries and Damages (925)	1,232	32
Employee Pensions and Benefits (926)	49,027	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,969	35
Transportation Expenses (933)	3,155	36
Maintenance of General Plant (935)	1,366	37
Total Administrative and General Expenses	109,322	
 Total Operation and Maintenance Expenses	 245,185	

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		76,148	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,818	2
Net property tax equivalent		74,330	
Social Security		7,463	3
PSC Remainder Assessment		620	4
Other (specify): NONE			5
Total tax expense		82,413	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223193				3
County tax rate	mills		3.777161				4
Local tax rate	mills		8.772792				5
School tax rate	mills		9.916065				6
Voc. school tax rate	mills		1.650842				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.340053				10
Less: state credit	mills		1.760515				11
Net tax rate	mills		22.579538				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.772792				14
Combined School Tax Rate	mills		11.566907				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.339699				17
Total Tax Rate	mills		24.340053				18
Ratio of Local and School Tax to Total	dec.		0.835647				19
Total tax net of state credit	mills		22.579538				20
Net Local and School Tax Rate	mills		18.868529				21
Utility Plant, Jan. 1	\$	4,496,991	4,496,991				22
Materials & Supplies	\$	6,669	6,669				23
Subtotal	\$	4,503,660	4,503,660				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,503,660	4,503,660				26
Assessment Ratio	dec.		0.896100				27
Assessed Value	\$	4,035,730	4,035,730				28
Net Local & School Rate	mills		18.868529				29
Tax Equiv. Computed for Current Year	\$	76,148	76,148				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	76,148					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)	1,550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,999		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	65,549	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
Total Pumping Plant	502,773	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,724	566	23
Total Water Treatment Plant	15,724	566	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,400		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)			1,550	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,999	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	65,549	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			277,243	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
Total Pumping Plant	0	0	502,773	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,290	23
Total Water Treatment Plant	0	0	16,290	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,400	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)	346,847		26
Transmission and Distribution Mains (343)	2,480,841	151,086	27
Fire Mains (344)	0		28
Services (345)	450,880	19,478	29
Meters (346)	214,987	20,951	30
Hydrants (348)	247,080	10,330	31
Other Transmission and Distribution Plant (349)	1,066		32
Total Transmission and Distribution Plant	3,743,101	201,845	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,888	6,744	34
Office Furniture and Equipment (391)	16,762	2,001	35
Computer Equipment (391.1)	16,047	10,191	36
Transportation Equipment (392)	37,811	10,208	37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	20,956		39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	32,313		41
Communication Equipment (397)	19,550	1,300	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
Total General Plant	169,844	30,444	
Total utility plant in service directly assignable	4,496,991	232,855	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,496,991	232,855	

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)			346,847 26
Transmission and Distribution Mains (343)	4,790		2,627,137 27
Fire Mains (344)			0 28
Services (345)	470		469,888 29
Meters (346)	1,575		234,363 30
Hydrants (348)	560		256,850 31
Other Transmission and Distribution Plant (349)			1,066 32
Total Transmission and Distribution Plant	7,395	0	3,937,551
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,632 34
Office Furniture and Equipment (391)			18,763 35
Computer Equipment (391.1)	8,698		17,540 36
Transportation Equipment (392)			48,019 37
Stores Equipment (393)			2,135 38
Tools, Shop and Garage Equipment (394)			20,956 39
Laboratory Equipment (395)			1,933 40
Power Operated Equipment (396)			32,313 41
Communication Equipment (397)			20,850 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,449 44
Other Tangible Property (399)			0 45
Total General Plant	8,698	0	191,590
Total utility plant in service directly assignable	16,093	0	4,713,753
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,093	0	4,713,753

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			14,618	14,618	1
February			13,025	13,025	2
March			14,497	14,497	3
April			14,070	14,070	4
May			16,607	16,607	5
June			16,558	16,558	6
July			19,065	19,065	7
August			18,028	18,028	8
September			18,222	18,222	9
October			16,820	16,820	10
November			16,606	16,606	11
December			18,683	18,683	12
Total for year	0	0	196,799	196,799	
Less: Measured or estimated water used in main flushing and water treatment during year				37,473	13
Less: Other utility use					14
Other utility use explanation:					15
Main breaks, hydrant flushing, Jetter					
Water pumped into distribution system				159,326	16
Less: Water sold				140,183	17
Losses and unaccounted for				19,143	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				868	21
Date of maximum: 9/6/1999					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				409	24
Date of minimum: 2/5/1999					25
Total KWH used for pumping for the year				617,200	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)	
N. SECOND STREET	3	777	12	720,000	Yes	1
GARFIELD STREET	4	800	12	792,000	Yes	2
#2-GARFIELD STREET	5	1,396	12	1,080,000	Yes	3

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	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	CHICAGO PUMP	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	596	500	550	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	800	1,500	750	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22 23
Year Installed	1985	1985	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	100	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 5 - 2	WELL 5 - 3	1
Location	1501 W GARFIELD	1501 W GARFIELD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	500	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	#1	#3	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1967	1906	1948	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	0	0	6
Total capacity in gallons	300,000	50,000	100,000	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.)	0.0000			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	#4 - A	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1984	1971		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
				11
Total capacity in gallons	100,000	350,000		12
				13
WATER TREATMENT PLANT				14
Disinfection, type of equipment (gas, liquid, powder, other)				15
				16
Points of application (wellhouse, central facilities, booster station, other)				17
				18
Filters, type (gravity, pressure, other, none)				19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	942	0	417	0	525	1
M	D	4.000	16,999	0	0	0	16,999	2
M	D	6.000	65,988	182	0	0	66,170	3
M	D	8.000	67,068	1,217	0	0	68,285	4
M	D	10.000	19,712	265	0	0	19,977	5
M	D	12.000	1,045	528	0	0	1,573	6
Total Within Municipality			171,754	2,192	417	0	173,529	
Total Utility			171,754	2,192	417	0	173,529	

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)	
P	0.750	1,289	0	0	0	1,289		1
M	1.000	492	22	1	0	513		2
M	1.250	16	0	0	0	16		3
M	1.500	81	0	0	0	81		4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		1,909	22	1	0	1,930	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	2,231	141	6	0	2,366	320	1
0.750	15	0	3	0	12	3	2
1.000	40	0	3	0	37	17	3
1.250	0	0	0	0	0	0	4
1.500	25	0	1	0	24	8	5
2.000	7	1	0	0	8	2	6
2.500	2	0	0	0	2	0	7
3.000	5	1	0	0	6	0	8
4.000	4	0	0	0	4	0	9
Total:	2,329	143	13	0	2,459	350	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,193	102	0	8	0	63	2,366	1
0.750	4	4	0	1	0	3	12	2
1.000	4	26	0	0	4	3	37	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	0	2	0	2	24	5
2.000	0	6	1	1	0	0	8	6
2.500	0	2	0	0	0	0	2	7
3.000	0	4	0	2	0	0	6	8
4.000	0	3	0	1	0	0	4	9
Total:	2,201	167	1	15	4	71	2,459	

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	280	5	1		284	2
Total Fire Hydrants	280	5	1	0	284	
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:	278
Number of distribution system valves end of year:	447
Number of distribution valves operated during year:	447

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The following explanations are per response to review letter.

A/c 621, the \$40,703 reported in this account should be in a/c 622.
(corrected by PJL on 1/24/01)

A/c 650, little maintenance was performed in 1999.

A/c 651, very few mainbreaks during 1999.

A/c 652, little maintenance performed in 1999.

A/c 653, 1998 was the last year of major meter upgrades.

A/c 923, an analytic analysis of chemicals was performed by environmental health lab during 1999.

A/c 926, self insurance claims were high in 1999 and as a result premiums doubled.

Water Mains (Page W-15)

Additions were installed by developers.

Water Services (Page W-16)

Additions were installed by developers.
