



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

E-mail Address: fbuehler@centuryinter.net

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

Name: MRS CAROL A CHRISTNOVICH CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & CO., LLP

99 MILWAUKEE
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: MR DENNIS ASPENSON

Title: CHAIRMAN

Office Address:

643 L. HAUSER ROAD
ONALASKA, WI 54650

Telephone: (608) 783 - 0529

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 ALLAN D BROTT CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & CO., LLP
99 MILWAUKEE
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 3/3/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR PAUL JOHNSON

Title: STREET AND UTILITY COMMISSIONER

Office Address:
415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9540

Fax Number: (608) 781 - 9534

E-mail Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

- MR DENNIS ASPENSON, CHAIRMAN
- MR JAMES BIALECKI
- MR ARLYN PROKSCH

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)	1,030,698	1,007,123	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	445,037	419,831	2
Depreciation Expense (403)	235,443	206,914	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	233,774	211,373	5
Total Operating Expenses	914,254	838,118	
Net Operating Income	116,444	169,005	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	116,444	169,005	
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)	99,786	151,133	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	99,786	151,133	
Total Income	216,230	320,138	
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	216,230	320,138	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	176,379	190,442	14
Amortization of Debt Discount and Expense (428)	6,923	36,859	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	183,302	227,301	
Net Income	32,928	92,837	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	225,114	132,277	20
Balance Transferred from Income (433)	32,928	92,837	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)	258,042	225,114	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	81,370	5
INTEREST ON SPECIAL ASSESSMENTS	18,416	6
Total (Acct. 419):	99,786	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,030,698	0	0	0	1,030,698	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,030,698	0	0	0	1,030,698	

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	182,983		182,983	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	2,512		2,512	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	185,495	0	185,495	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,739,897	12,261,758	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,922,277	1,691,155	2
Net Utility Plant	10,817,620	10,570,603	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,817,620	10,570,603	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	445,277	466,792	8
Special Funds (125-128)	819,208	852,981	9
Total Other Property and Investments	1,264,485	1,319,773	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	361,545	553,150	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	796,214	647,734	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	129,598	128,498	15
Other Accounts Receivable (143)	1,553	109	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	262,476	496,278	18
Materials and Supplies (151-163)	8,277	7,804	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,559,663	1,833,573	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,718	46,640	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	39,718	46,640	
Total Assets and Other Debits	13,681,486	13,770,589	

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)	2,637,557	2,623,853	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	258,042	225,114	28
Total Proprietary Capital	3,748,581	3,701,949	
LONG-TERM DEBT			
Bonds (221-222)	2,836,722	3,054,676	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,836,722	3,054,676	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	9,392	16,692	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	239	739	36
Interest Accrued (237)	18,746	20,043	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	3,461	10,813	41
Total Current and Accrued Liabilities	31,838	48,287	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	45,805	45,851	44
Total Deferred Credits	45,805	45,851	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,018,540	6,919,826	49
Total Liabilities and Other Credits	13,681,486	13,770,589	

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)	12,607,967	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)	131,930				7
Total Utility Plant	12,739,897	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,922,277	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,922,277	0	0	0	
Net Utility Plant	10,817,620	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,691,155				1,691,155	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	235,443				235,443	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,827				16,827	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	500				500	10
Other credits (specify):						11
					0	12
Total credits	252,770	0	0	0	252,770	13
Debits during year						14
Book cost of plant retired	21,648				21,648	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	21,648	0	0	0	21,648	19
Balance End of Year	1,922,277	0	0	0	1,922,277	20
						21
						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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	8,277	7,804 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	8,277	7,804

**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)				
1990 MRB issuance cost and discount	2,908	428	9,688	1
1991 Bond issuance cost and discount	495	428	2,806	2
1993 Bond issue cost	1,632	428	11,051	3
1996 MRB issuance cost and discount	1,887	428	16,173	4
Total			39,718	
Unamortized premium on debt (251)				
NONE	0	0	0	5
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	2,623,853	1
Changes during year (explain):		
TIF CONTRIBUTIONS	13,704	2
Balance end of year	<u><u>2,637,557</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1990 MRB	05/01/1990	12/01/2008	7.00%	690,422	1
1991 G.O. Bonds	05/15/1991	11/15/2010	7.05%	66,950	2
1993 MRB	04/15/1993	12/01/2012	4.73%	726,979	3
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	65,764	4
1996 MRB	04/02/1996	12/01/2015	5.28%	774,107	5
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	512,500	6
Total Bonds (Account 221):				2,836,722	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 2,836,722

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	739	1
Accruals:		
Charged water department expense	233,774	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>233,774</u>	
Taxes paid during year:		
County, state and local taxes	218,609	6
Social Security taxes	14,418	7
PSC Remainder Assessment	1,247	8
Other (explain):		
NONE		9
Total payments and other debits	<u>234,274</u>	
Balance end of year	<u><u>239</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)					
1990 MRB	4,955	57,678	58,291	4,342	1
1991 GO Bonds	762	5,867	6,097	532	2
1993 MRB	3,670	43,023	43,174	3,519	3
1995 GO Bonds	975	3,781	3,825	931	4
1996 MRB	3,612	42,361	42,488	3,485	5
1998 GO Bonds	6,069	23,669	23,801	5,937	6
Subtotal	20,043	176,379	177,676	18,746	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	20,043	176,379	177,676	18,746	

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	6,919,826	0	0	0	0	6,919,826	1
Add credits during year:							
For Services	36,070					36,070	2
For Mains	48,940					48,940	3
Other (specify):							
HYDRANTS	9,754					9,754	4
NEW SPECIAL ASSESSMENTS	3,950					3,950	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	7,018,540	0	0	0	0	7,018,540	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	284,967					284,967	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	445,277	2
Total (Acct. 124):	445,277	
Sinking Funds (125):		
REDEMPTION FUND	36,715	3
Total (Acct. 125):	36,715	
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	410,661	4
Total (Acct. 126):	410,661	
Other Special Funds (128):		
RESERVE FUND	371,832	5
Total (Acct. 128):	371,832	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	129,598	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	129,598	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	1,553	15
Total (Acct. 143):	1,553	

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)	
Receivables from Municipality (145):		
DUE FROM CAPITAL PROJECTS	262,476	16
Total (Acct. 145):	262,476	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED EMPLOYEE BENEFITS	29,174	24
DEFERRED REVENUE	16,631	25
Total (Acct. 253):	45,805	

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	12,434,862	0	0	0	12,434,862	1
Materials and Supplies	8,040	0	0	0	8,040	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,806,716	0	0	0	1,806,716	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,969,183	0	0	0	6,969,183	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,667,003	0	0	0	3,667,003	
Net Operating Income	116,444	0	0	0	116,444	8
Net Operating Income as a percent of Average Net Rate Base						
	3.18%	N/A	N/A	N/A	3.18%	

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	2,630,705	1
Appropriated Earned Surplus	852,982	2
Unappropriated Earned Surplus	241,578	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,725,265	
Net Income		
Net Income	32,928	5
Percent Return on Proprietary Capital	0.88%	

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

Income Statement (Page F-01)

To the City Council
City of Onalaska
Onalaska, Wisconsin

We have compiled the accompanying balance sheets of City of Onalaska Water Utility as of December 31, 1999 and 1998, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 13, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 31, 2000

Mr. Fred Buehler, Financial Services Director
Onalaska Municipal Water Utility
415 Main Street
Onalaska, WI 54650-2953

1999 Analytical Review DWCCA-4410-PJL

Dear Mr. Buehler:

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. 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 water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

2. The PSC is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$1,054. Please provide a sample invoice for each size of meter installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

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 60 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4410.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Dennis Aspenson, Chairman

sent e-mail on 8/16 asking for reply. On 8/21, Fred Buehler e-mailed that he will respond by 8/25 or 8/28.

Mr Buehler:

Our office has not yet received a response to our letter dated May 31, 2000 regarding our review of the Onalaska Municipal Water Utility annual report. Please respond with a date by which we can expect your reply.

Thank you.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

RESPONSE RECEIVED BY MAIL ON 8/30/00.

#1, All 3 & 4" meters will be tested in 2000.
#2, Invoices provided with explanation that they have been converting their meters to radio read and are therefore purchasing an excessive amount of MXI trans-receivers and MXU brackets.
Review closed.
PJJ

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,004,856	1
Total Sales of Water	1,004,856	
Other Operating Revenues		
Forfeited Discounts (470)	5,090	2
Miscellaneous Service Revenues (471)	20,752	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,842	
Total Operating Revenues	1,030,698	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	24,230	8
Pumping Expenses (620-633)	107,442	9
Water Treatment Expenses (640-652)	55,945	10
Transmission and Distribution Expenses (660-678)	113,416	11
Customer Accounts Expenses (901-905)	33,311	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	110,693	14
Total Operation and Maintenance Expenses	445,037	
Other Operating Expenses		
Depreciation Expense (403)	235,443	15
Amortization Expense (404-407)		16
Taxes (408)	233,774	17
Total Other Operating Expenses	469,217	
Total Operating Expenses	914,254	
NET OPERATING INCOME	116,444	

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	4,633	382,073	570,415	4
Commercial	385	175,789	182,196	5
Industrial	6	1,953	2,052	6
Total Metered Sales to General Customers (461)	5,024	559,815	754,663	
Private Fire Protection Service (462)	40		9,525	7
Public Fire Protection Service (463)	1		213,690	8
Other Sales to Public Authorities (464)	44	29,394	26,978	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,109	589,209	1,004,856	

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)	213,690	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)	213,690	
Forfeited Discounts (470):		
Customer late payment charges	5,090	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,090	
Miscellaneous Service Revenues (471):		
RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT	16,906	7
TRANSFER FEES	2,650	8
SALE OF SCRAP METAL	494	9
OTHER	702	10
Total Miscellaneous Service Revenues (471)	20,752	
Rents from Water Property (472):		
NONE		11
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		13
Other (specify):		
NONE		14
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	20,673	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	67	12
Maintenance of Miscellaneous Water Source Plant (617)	3,490	13
Total Source of Supply Expenses	24,230	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	70,853	15
Power Production Labor and Expenses (622)	28,657	16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,132	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,800	25
Total Pumping Expenses	107,442	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	28,941	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	12,061	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	2,072	32
Maintenance of Water Treatment Equipment (652)	12,871	33
Total Water Treatment Expenses	55,945	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	70,862	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	17,038	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	15,154	43
Maintenance of Transmission and Distribution Mains (673)	4,520	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	3,211	46
Maintenance of Meters (676)	1,027	47
Maintenance of Hydrants (677)	838	48
Maintenance of Miscellaneous Plant (678)	766	49
Total Transmission and Distribution Expenses	113,416	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,490	51
Customer Records and Collection Expenses (903)	24,261	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	4,560	54
Total Customer Accounts Expenses	33,311	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,979	56
Office Supplies and Expenses (921)	5,051	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,713	59
Property Insurance (924)	13,213	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	52,991	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,163	65
Rents (931)		66
Maintenance of General Plant (932)	4,583	67
Total Administrative and General Expenses	110,693	
Total Operation and Maintenance Expenses	445,037	

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		223,377	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,768	2
Net property tax equivalent		218,609	
Social Security		13,918	3
PSC Remainder Assessment		1,247	4
Other (specify): NONE			5
Total tax expense		<u>233,774</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			La Crosse	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230930	0.230930			3
County tax rate	mills		4.551110	4.551110			4
Local tax rate	mills		8.483203	8.483203			5
School tax rate	mills		11.730934	13.680646			6
Voc. school tax rate	mills		2.493005	2.493005			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.489182	29.438894			10
Less: state credit	mills		1.778086	1.778086			11
Net tax rate	mills		25.711096	27.660808			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.483203	8.483203			14
Combined School Tax Rate	mills		14.223939	16.173651			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.707142	24.656854			17
Total Tax Rate	mills		27.489182	29.438894			18
Ratio of Local and School Tax to Total	dec.		0.826039	0.837560			19
Total tax net of state credit	mills		25.711096	27.660808			20
Net Local and School Tax Rate	mills		21.238373	23.167599			21
Utility Plant, Jan. 1	\$	12,261,758	11,997,816	263,942			22
Materials & Supplies	\$	7,804	7,804	0			23
Subtotal	\$	12,269,562	12,005,620	263,942			24
Less: Plant Outside Limits	\$	148,565	148,565	0			25
Taxable Assets	\$	12,120,997	11,857,055	263,942			26
Assessment Ratio	dec.		0.866004	0.866004			27
Assessed Value	\$	10,496,832	10,268,257	228,575			28
Net Local & School Rate	mills		21.238373	23.167599			29
Tax Equiv. Computed for Current Year	\$	223,377	218,081	5,296			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	223,377					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	791		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)	298,220		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	299,011	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	274,530		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	531,207		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,639		20
Total Pumping Plant	808,376	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	30,002	666	23
Total Water Treatment Plant	30,002	666	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,086		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)			791 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)			298,220 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	299,011
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			274,530 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			531,207 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,639 20
Total Pumping Plant	0	0	808,376
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			30,668 23
Total Water Treatment Plant	0	0	30,668
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			72,086 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,841,742	2,603	26
Transmission and Distribution Mains (343)	6,452,862	115,326	27
Fire Mains (344)	0		28
Services (345)	1,249,799	78,243	29
Meters (346)	495,903	130,698	30
Hydrants (348)	747,836	19,090	31
Other Transmission and Distribution Plant (349)	489		32
Total Transmission and Distribution Plant	10,860,717	345,960	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,394	1,027	35
Computer Equipment (391.1)	43,463	8,490	36
Transportation Equipment (392)	58,958	11,087	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,798		39
Laboratory Equipment (395)	5,747		40
Power Operated Equipment (396)	49,854	627	41
Communication Equipment (397)	56,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	263,652	21,231	
Total utility plant in service directly assignable	12,261,758	367,857	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,261,758	367,857	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,844,345 26
Transmission and Distribution Mains (343)	11,710		6,556,478 27
Fire Mains (344)			0 28
Services (345)	7,477		1,320,565 29
Meters (346)	697		625,904 30
Hydrants (348)	1,029		765,897 31
Other Transmission and Distribution Plant (349)			489 32
Total Transmission and Distribution Plant	20,913	0	11,185,764
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			15,421 35
Computer Equipment (391.1)	735		51,218 36
Transportation Equipment (392)			70,045 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			34,798 39
Laboratory Equipment (395)			5,747 40
Power Operated Equipment (396)			50,481 41
Communication Equipment (397)			56,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	735	0	284,148
Total utility plant in service directly assignable	21,648	0	12,607,967
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,648	0	12,607,967

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	140,442	3.33%	9,931	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	140,442		9,931	
PUMPING PLANT				
Structures and Improvements (321)	101,796	2.50%	6,863	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	172,844	4.42%	23,479	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,639	4.29%	0	15
Total Pumping Plant	277,279		30,342	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	15,858	6.67%	2,023	17
Total Water Treatment Plant	15,858		2,023	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	223,925	1.86%	34,281	19
Transmission and Distribution Mains (343)	404,888	1.10%	71,551	20
Fire Mains (344)	0			21
Services (345)	196,310	2.09%	26,860	22
Meters (346)	146,648	6.00%	33,654	23
Hydrants (348)	96,008	1.85%	14,002	24
Other Transmission and Distribution Plant (349)	462	5.00%	24	25
Total Transmission and Distribution Plant	1,068,241		180,372	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					150,373	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	150,373	
321					108,659	8
322					0	9
323					0	10
324					0	11
325					196,323	12
326					0	13
327					0	14
328					2,639	15
	0	0	0	0	307,621	
331					0	16
332					17,881	17
	0	0	0	0	17,881	
341					0	18
342					258,206	19
343	11,710				464,729	20
344					0	21
345	7,477				215,693	22
346	697				179,605	23
348	1,029				108,981	24
349					486	25
	20,913	0	0	0	1,227,700	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	10,990	8.33%	1,242	27
Computer Equipment (391.1)	29,036	25.00%	11,835	28
Transportation Equipment (392)	45,648	12.50%	8,063	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	14,814	6.67%	2,321	31
Laboratory Equipment (395)	2,497	6.67%	383	32
Power Operated Equipment (396)	49,854	6.67%	627	33
Communication Equipment (397)	36,496	9.09%	5,131	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	189,335		29,602	
Total accum. prov. directly assignable	1,691,155		252,270	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,691,155		 252,270	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					12,232	27
391.1	735		500		40,636	28
392					53,711	29
393					0	30
394					17,135	31
395					2,880	32
396					50,481	33
397					41,627	34
397.1					0	35
398					0	36
399					0	37
	735	0	500	0	218,702	
	21,648	0	500	0	1,922,277	
					0	38
	21,648	0	500	0	1,922,277	

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			45,225	45,225	1
February			38,669	38,669	2
March			43,725	43,725	3
April			44,845	44,845	4
May			55,973	55,973	5
June			85,085	85,085	6
July			74,706	74,706	7
August			67,698	67,698	8
September			64,426	64,426	9
October			47,008	47,008	10
November			42,675	42,675	11
December			43,542	43,542	12
Total for year	0	0	653,577	653,577	
Less: Measured or estimated water used in main flushing and water treatment during year				15,134	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				638,443	16
Less: Water sold				589,209	17
Losses and unaccounted for				49,234	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, 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				5,512	21
Date of maximum: 6/26/1999					22
Cause of maximum:					23
Dry weather caused people to start sprinkling their lawns and gardens.					
Minimum gallons pumped by all methods in any one day during reporting year				799	24
Date of minimum: 1/19/1999					25
Total KWH used for pumping for the year				970,655	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)	
504 VILAS STREET	6	155	18	246,700	Yes	1
504 MONICA LANE	7	160	26	459,150	Yes	2
OAK AVE N & GROVE ST	8	160	26	666,600	Yes	3
840 11TH AVE SOUTH	9	160	26	496,900	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	#6	#7	#8	1
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	KEYS	5
Year Installed	1971	1972	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	960	2,300	1,970	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1971	1972	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9			14
Location	840 11TH AVE SOUTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1987			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	2,690			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1987			24
Type	ELECTRIC			25
Horsepower	300			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	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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	2.000	5,774	0	0	0	5,774	1	
A	D	4.000	900	0	0	0	900	2	
M	D	4.000	14,388	0	2,927	0	11,461	3	
A	D	6.000	2,890	0	0	0	2,890	4	
M	D	6.000	206,629	1,880	0	0	208,509	5	
M	D	8.000	54,401	3,648	0	0	58,049	6	
M	D	10.000	18,572	0	0	0	18,572	7	
M	D	12.000	93,809	0	0	0	93,809	8	
M	D	16.000	17,433	0	0	0	17,433	9	
Total Within Municipality			414,796	5,528	2,927	0	417,397		
Total Utility			414,796	5,528	2,927	0	417,397		

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	1,954	0	58	0	1,896		1
M	1.000	2,246	122	8	0	2,360		2
M	1.250	52	0	0	0	52		3
M	1.500	157	1	0	0	158		4
M	2.000	100	0	0	0	100		5
M	3.000	2	0	0	0	2		6
M	4.000	20	0	0	0	20		7
M	6.000	44	2	0	0	46		8
M	8.000	14	0	0	0	14		9
M	10.000	3	0	0	0	3		10
M	12.000	1	0	0	0	1		11
Total Utility		4,593	125	66	0	4,652	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	4,553	72	65	17	4,577	834	1
0.750	172	48	1	0	219	22	2
1.000	219	4	0	1	224	33	3
1.250	4	0	1	1	4	0	4
1.500	72	0	0	0	72	0	5
2.000	78	0	1	3	80	3	6
3.000	16	0	0	(2)	14	0	7
4.000	7	0	0	0	7	0	8
Total:	5,121	124	68	20	5,197	892	

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	4,339	119	2	7	0	110	4,577	1
0.750	177	22	0	0	0	20	219	2
1.000	75	124	4	12	0	9	224	3
1.250	0	4	0	0	0	0	4	4
1.500	2	64	0	4	0	2	72	5
2.000	0	52	0	19	0	9	80	6
3.000	0	5	0	3	0	6	14	7
4.000	1	3	0	3	0	0	7	8
Total:	4,594	393	6	48	0	156	5,197	

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	755	7	2		760	2
Total Fire Hydrants	755	7	2	0	760	
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: 702
 Number of distribution system valves end of year: 1,150
 Number of distribution valves operated during year: 531

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/c 672-Maintenance of Reservoirs: Scuba divers cleaned reservoirs which cost approximately \$10,500.

Water Mains (Page W-17)

The main additions were financed as follows:
Utility financed 3028'
Developer financed 2500'

Water Services (Page W-18)

The new services were financed as follows:
69-Utility
42-Developer
14-customer contributed

Meters (Page W-19)

The adjustments were due to property record corrections.

Hydrants and Distribution System Valves (Page W-20)

The number of distribution valves at the end of the year includes approximately 300 new valves installed in 1999. If those 300 are subtracted from the total of 1,150, at least half of the pre-1999 valves have been tested.
