



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MAYVILLE WATER UTILITY

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Principal Office: 400 KEKOSKEE STREET  
P.O. BOX 273  
MAYVILLE, WI 53050

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For the Year Ended: DECEMBER 31, 1998

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MAYVILLE WATER UTILITY

**Utility Address:** 400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR RONALD A WELLNER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

400 KEKOSKEE STREET

P.O. BOX 273

MAYVILLE, WI 53050

**Telephone:** (920) 387 - 7906

**Fax Number:** (920) 387 - 7992

**E-mail Address:** www.mayvillecity.com

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

**Name:** MR TOM J POLACEK CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53718

**Telephone:** (608) 249 - 6655

**Fax Number:** (608) 249 - 8532

**E-mail Address:** tpolacek@virchowkrause.com

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

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

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**Name:** SAME AS ABOVE

**Title:**

**Office Address:** SAME AS ABOVE

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/16/1998

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** EDWARD HILBERT

**Title:** PRESIDENT

**Office Address:**

400 KEKOSKEE STREET  
P.O. BOX 273  
MAYVILLE, WI 53050

**Telephone:** (920) 387 - 7906

**Fax Number:** (920) 387 - 7992

**E-mail Address:** www.mayvillecity.com

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**Name:** LYALL METKE

**Title:** VICE-PRESIDENT

**Office Address:**

400 KEKOSKEE STREET  
P.O. BOX 273  
MAYVILLE, WI 53050

**Telephone:** (920) 387 - 7906

**Fax Number:** (920) 387 - 7992

**E-mail Address:** www.mayvillecity.com

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**Name:** RONALD A WELLNER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

400 KEKOSKEE STREET  
P.O. BOX 273  
MAYVILLE, WI 53050

**Telephone:** (920) 387 - 7906

**Fax Number:** (920) 387 - 7992

**E-mail Address:** www.mayvillecity.com

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**Name of utility commission/committee:** MAYVILLE WATER AND WASTEWATER UTILITY COMMISSION

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

- EDWARD HILBERT
  - LYALL METKE
  - DARRELL PAULSON
  - ARLITT DEL PONTE
  - GERALD SARNOWSKI
- 

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

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

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	682,215	665,393	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	285,991	220,130	2
Depreciation Expense (403)	123,912	118,175	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	104,993	104,920	5
<b>Total Operating Expenses</b>	<b>514,896</b>	<b>443,225</b>	
<b>Net Operating Income</b>	<b>167,319</b>	<b>222,168</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>167,319</b>	<b>222,168</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,065	505	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	122,872	65,290	10
Miscellaneous Nonoperating Income (421)	0	(49)	11
<b>Total Other Income</b>	<b>123,937</b>	<b>65,746</b>	
<b>Total Income</b>	<b>291,256</b>	<b>287,914</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>291,256</b>	<b>287,914</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	85,524	57,890	14
Amortization of Debt Discount and Expense (428)	5,484	7,361	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
<b>Total Interest Charges</b>	<b>91,008</b>	<b>65,251</b>	
<b>Net Income</b>	<b>200,248</b>	<b>222,663</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,270,026	3,047,363	20
Balance Transferred from Income (433)	200,248	222,663	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,470,274</b>	<b>3,270,026</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest Income	122,872	5
<b>Total (Acct. 419):</b>	<b>122,872</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,299				2,299	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	690				690	2
Payroll	237				237	3
Materials	100				100	4
Taxes					0	5
<b>Other (list by major classes):</b>						
Overhead	207				207	6
<b>Total costs and expenses</b>	<b>1,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,234</b>	
<b>Net income (or loss)</b>	<b>1,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,065</b>	

### 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	682,215	0	0	0	682,215	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>682,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>682,215</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	99,667	1,478	101,145	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing		237	237	6
Other nonutility expenses			0	7
Water utility plant accounts		270	270	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		254	254	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	2,239	(2,239)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>101,906</b>	<b>0</b>	<b>101,906</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,325,225	5,372,191	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,335,971	1,259,910	2
<b>Net Utility Plant</b>	<b>4,989,254</b>	<b>4,112,281</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	232,208	276,000	5
Other Investments (124)	31,953	29,113	6
Special Funds (125)	398,824	315,160	7
<b>Total Other Property and Investments</b>	<b>662,985</b>	<b>620,273</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,881,247	(46,974)	8
Temporary Cash Investments (132)		1,378,140	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,238	56,909	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,502	16,992	14
Materials and Supplies (150)	40,676	38,196	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,005,663</b>	<b>1,443,263</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	74,247	44,873	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,126	10,823	20
<b>Total Deferred Debits</b>	<b>78,373</b>	<b>55,696</b>	
<b>Total Assets and Other Debits</b>	<b>7,736,275</b>	<b>6,231,513</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	713,281	442,575	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,470,274	3,270,026	23
<b>Total Proprietary Capital</b>	<b>4,183,555</b>	<b>3,712,601</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,370,000	1,400,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	371,051	416,984	26
<b>Total Long-Term Debt</b>	<b>2,741,051</b>	<b>1,816,984</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	47,690	33,705	28
Payables to Municipality (233)	2,390	42,877	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,300	44,100	32
Other Current and Accrued Liabilities (238)	1,101		33
<b>Total Current and Accrued Liabilities</b>	<b>93,481</b>	<b>120,682</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	25,586	24,019	36
<b>Total Deferred Credits</b>	<b>25,586</b>	<b>24,019</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	692,602	557,227	41
<b>Total Liabilities and Other Credits</b>	<b>7,736,275</b>	<b>6,231,513</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,089,705	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)	29,896				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	205,624				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>6,325,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,335,971	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,335,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,989,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,259,910				<b>1,259,910</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	123,912				<b>123,912</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,522				<b>2,522</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	4,700				<b>4,700</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>131,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,134</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	54,029				<b>54,029</b>	<b>15</b>
Cost of removal	1,044				<b>1,044</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>55,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,073</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,335,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,335,971</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	40,676	38,196 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>40,676</b>	<b>38,196</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 MORTGAGE REVENUE BONDS	5,484	428	39,389	1
1998 Mortgage Revenue Bonds	0	428	34,858	2
<b>Total</b>			<b>74,247</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	4280	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	442,575	1
<b>Changes during year (explain):</b>		
TIF Contributions	270,706	2
<b>Balance end of year</b>	<u><u>713,281</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE BONDS	08/01/1997	08/01/2012	5.00%	1,400,000	<b>1</b>
1998 Mortgage Revenue Bonds	12/28/1998	08/01/2013	3.88%	970,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,370,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

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)	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	01/01/1994	01/01/2001	5.00%	371,051	1
<b>Total for Account 224</b>				<b>371,051</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	104,993	2
Charged electric department expense		3
Charged sewer department expense	992	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>105,985</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	97,354	6
Social Security taxes	7,796	7
PSC Remainder Assessment	835	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>105,985</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 MORTGAGE REVENUE BONDS	0			0	1
1997 MORTGAGE REVENUE BONDS	27,600	66,475	66,475	27,600	2
<b>Subtotal</b>	<b>27,600</b>	<b>66,475</b>	<b>66,475</b>	<b>27,600</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	16,500	19,049	20,849	14,700	4
<b>Subtotal</b>	<b>16,500</b>	<b>19,049</b>	<b>20,849</b>	<b>14,700</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>44,100</b>	<b>85,524</b>	<b>87,324</b>	<b>42,300</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	557,227	0	0	0	0	557,227	1
<b>Add credits during year:</b>							
For Services	101,250					101,250	2
For Mains	24,075					24,075	3
<b>Other (specify):</b>							
Hydrants	10,050					10,050	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>692,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>692,602</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Advance to Wastewater	232,208	1
<b>Total (Acct. 123):</b>	<b>232,208</b>	
<b>Other Investments (124):</b>		
Special Assessments	31,953	2
<b>Total (Acct. 124):</b>	<b>31,953</b>	
<b>Special Funds (125):</b>		
Bond reserve, redemption and depreciation funds	398,824	3
<b>Total (Acct. 125):</b>	<b>398,824</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	52,238	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>52,238</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Due from Wastewater	25,015	12
Due from Tax Roll	2,369	13
Additional Public Fire Protection	4,118	14
<b>Total (Acct. 145):</b>	<b>31,502</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Preliminary Engineering	4,126	17
<b>Total (Acct. 183):</b>	<b>4,126</b>	
<b>Payables to Municipality (233):</b>		
Due to Wastewater	2,390	18
<b>Total (Acct. 233):</b>	<b>2,390</b>	
<b>Other Deferred Credits (253):</b>		
Accumulated Sick Leave	25,586	19
<b>Total (Acct. 253):</b>	<b>25,586</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	5,716,000	0	0	0	5,716,000	1
Materials and Supplies	39,436	0	0	0	39,436	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,297,940	0	0	0	1,297,940	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	624,914	0	0	0	624,914	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,832,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,832,582</b>	
Net Operating Income	167,319	0	0	0	167,319	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.37%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	577,928	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,370,150	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,948,078</b>	
<b>Net Income</b>		
Net Income	200,248	5
<b>Percent Return on Proprietary Capital</b>	<b>5.07%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

Revenues are slightly higher than 1997 due to 1998 being the first full year of new rates from a SRC.

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

In December 1998, the utility sold \$970,000 of Mortgage Revenue Bonds.

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 7, 1999

Mr. Ronald A. Wellner, Director of Utilities  
Mayville Municipal Water Utility  
400 Kekoskee Street  
P.O. Box 273  
Mayville, WI 53050-0273

1998 Analytical Review DWCCA-3460-PJL

Dear Mr. Wellner:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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:

As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please explain the change in Account 605 and follow this procedure in the future.

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 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\1998 analytical review letters\june 7 1999 rev letters L  
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Response received 7/12/99.  
See page W-5 footnote.  
Review closed.  
PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	677,354	1
<b>Total Sales of Water</b>	<b>677,354</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	525	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,336	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,861</b>	
<b>Total Operating Revenues</b>	<b>682,215</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	53,228	8
Pumping Expenses (620-625)	39,615	9
Water Treatment Expenses (630-635)	9,273	10
Transmission and Distribution Expenses (640-655)	49,076	11
Customer Accounts Expenses (901-904)	15,388	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	119,411	14
<b>Total Operation and Maintenance Expenses</b>	<b>285,991</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	123,912	15
Amortization Expense (404-407)		16
Taxes (408)	104,993	17
<b>Total Other Operating Expenses</b>	<b>228,905</b>	
<b>Total Operating Expenses</b>	<b>514,896</b>	
<b>NET OPERATING INCOME</b>	<b>167,319</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,547	81,370	246,871	4
Commercial	179	27,219	65,009	5
Industrial	34	99,189	146,845	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,760</b>	<b>207,778</b>	<b>458,725</b>	
Private Fire Protection Service (462)	24		17,964	7
Public Fire Protection Service (463)	1		187,639	8
Other Sales to Public Authorities (464)	24	5,780	13,026	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,809</b>	<b>213,558</b>	<b>677,354</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	187,639	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>187,639</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	525	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>525</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,336	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,336</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	4,317	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	48,911	4
<b>Total Source of Supply Expenses</b>	<b>53,228</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,004	5
Fuel for Power Production (621)	35,389	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,222	9
<b>Total Pumping Expenses</b>	<b>39,615</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	7,211	10
Chemicals (631)	1,419	11
Operation Supplies and Expenses (632)	54	12
Maintenance of Water Treatment Plant (635)	589	13
<b>Total Water Treatment Expenses</b>	<b>9,273</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	13,864	14
Operation Supplies and Expenses (641)	5,927	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,218	16
Maintenance of Mains (651)	24,029	17
Maintenance of Services (652)	253	18
Maintenance of Meters (653)	2,627	19
Maintenance of Hydrants (654)	1,158	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>49,076</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,355	<b>22</b>
Accounting and Collecting Labor (902)	8,991	<b>23</b>
Supplies and Expenses (903)	2,042	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>15,388</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	35,724	<b>27</b>
Office Supplies and Expenses (921)	3,347	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	10,642	<b>30</b>
Property Insurance (924)	8,267	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	43,517	<b>33</b>
Regulatory Commission Expenses (928)	3,930	<b>34</b>
Miscellaneous General Expenses (930)	1,799	<b>35</b>
Transportation Expenses (933)	4,354	<b>36</b>
Maintenance of General Plant (935)	7,831	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>119,411</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>285,991</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		97,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		992	2
<b>Net property tax equivalent</b>		<b>96,362</b>	
Social Security		7,796	3
PSC Remainder Assessment		835	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>104,993</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.245793				3
County tax rate	mills		7.311847				4
Local tax rate	mills		8.391164				5
School tax rate	mills		10.147590				6
Voc. school tax rate	mills		1.752610				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.849004</b>				<b>10</b>
Less: state credit	mills		0.916265				11
<b>Net tax rate</b>	mills		<b>26.932739</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.391164</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.900200</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.291364</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.849004</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728621</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.932739</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.623754</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,372,191	5,372,191				22
Materials & Supplies	\$	38,196	38,196				23
<b>Subtotal</b>	\$	<b>5,410,387</b>	<b>5,410,387</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,410,387</b>	<b>5,410,387</b>				<b>26</b>
Assessment Ratio	dec.		0.813100				27
<b>Assessed Value</b>	\$	<b>4,399,186</b>	<b>4,399,186</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.623754</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,329</b>	<b>86,329</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	97,354					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>97,354</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,373		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)	160,493		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>174,866</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	452,047	1,074	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	206,481	7,037	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	59,731		20
<b>Total Pumping Plant</b>	<b>718,259</b>	<b>8,111</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	571,201	1,252	23
<b>Total Water Treatment Plant</b>	<b>571,201</b>	<b>1,252</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,661		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,373	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)			160,493	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>174,866</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			453,121	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			213,518	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			59,731	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>726,370</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			572,453	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>572,453</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,661	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	479,931		26
Transmission and Distribution Mains (343)	2,316,875	559,117	27
Fire Mains (344)	0		28
Services (345)	548,035	110,343	29
Meters (346)	124,319	10,067	30
Hydrants (348)	262,534	75,207	31
Other Transmission and Distribution Plant (349)	2,824		32
<b>Total Transmission and Distribution Plant</b>	<b>3,738,179</b>	<b>754,734</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	50,475	695	34
Office Furniture and Equipment (391)	13,529	325	35
Computer Equipment (391.1)	11,901	9,812	36
Transportation Equipment (392)	26,423	17,310	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	37,462	9,200	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>139,790</b>	<b>37,342</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,342,295</b>	<b>801,439</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,342,295</b>	<b>801,439</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			479,931 26
Transmission and Distribution Mains (343)	13,309		2,862,683 27
Fire Mains (344)			0 28
Services (345)	4,100		654,278 29
Meters (346)	6,491		127,895 30
Hydrants (348)	7,849		329,892 31
Other Transmission and Distribution Plant (349)			2,824 32
<b>Total Transmission and Distribution Plant</b>	<b>31,749</b>	<b>0</b>	<b>4,461,164</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			51,170 34
Office Furniture and Equipment (391)			13,854 35
Computer Equipment (391.1)			21,713 36
Transportation Equipment (392)	15,533		28,200 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	6,747		39,915 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>22,280</b>	<b>0</b>	<b>154,852</b>
<b>Total utility plant in service directly assignable</b>	<b>54,029</b>	<b>0</b>	<b>6,089,705</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>54,029</b>	<b>0</b>	<b>6,089,705</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,458	17,458	1
February			15,063	15,063	2
March			16,508	16,508	3
April			16,930	16,930	4
May			20,301	20,301	5
June			24,745	24,745	6
July			28,614	28,614	7
August			28,879	28,879	8
September			23,167	23,167	9
October			18,120	18,120	10
November			16,137	16,137	11
December			16,626	16,626	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>242,548</b>	<b>242,548</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,533	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				238,015	16
Less: Water sold				213,558	17
Losses and unaccounted for				24,457	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,455	21
Date of maximum: 7/9/1998					22
Cause of maximum:					23
Canning season.					
Minimum gallons pumped by all methods in any one day during reporting year				228	24
Date of minimum: 2/14/1998					25
Total KWH used for pumping for the year				513,763	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
25 S. SCHOOL STREET	1	862	12	525,600	Yes	<b>1</b>
600 HORICON STREET	2	789	12	936,000	Yes	<b>2</b>
310 N. WALNUT STREET	3	759	12	489,600	Yes	<b>3</b>
615 KEKOSKEE STREET	4	790	12	945,000	Yes	<b>4</b>
870 FOURTH STREET	5	818	12	936,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	25 S. SCHOOL STREET	600 HORICON STREET	310 N WALNUT STREET	2
Purpose	S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	5
Year Installed	1994	1995	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	650	350	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	US MOTORS	9 10
Year Installed	1994	1995	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	615 KEKOSKEE STREET	870 FOURTH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1980	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	655	650		21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		22 23
Year Installed	1980	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	100		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	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4 5
Year constructed	1962	1976	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	204	199	9 10
Total capacity in gallons	200,000	500,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	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	225	0	0	0	225	1
M	D	4.000	16,608	0	3,920	0	12,688	2
P	D	4.000	156	0	0	0	156	3
M	D	6.000	26,001	0	1,190	0	24,811	4
P	D	6.000	3,041	0	0	0	3,041	5
M	D	8.000	25,140	0	0	0	25,140	6
P	D	8.000	24,607	11,130	0	0	35,737	7
M	D	10.000	22,239	90	0	0	22,329	8
P	D	10.000	6,064	6,774	0	0	12,838	9
M	D	12.000	8,947	0	0	0	8,947	10
P	D	12.000	1,339	0	0	0	1,339	11
M	D	16.000	129	0	0	0	129	12
<b>Total Within Municipality</b>			<b>134,496</b>	<b>17,994</b>	<b>5,110</b>	<b>0</b>	<b>147,380</b>	
<b>Total Utility</b>			<b>134,496</b>	<b>17,994</b>	<b>5,110</b>	<b>0</b>	<b>147,380</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	609	0	0	0	609		1
L	0.750	143	0	82	0	61		2
M	1.000	813	113	0	0	926		3
M	1.250	1	0	0	0	1		4
M	1.500	18	1	0	0	19		5
M	2.000	27	5	0	0	32		6
M	4.000	17	1	0	0	18		7
P	4.000	3	0	0	0	3		8
P	6.000	6	0	0	0	6		9
P	8.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,638</b>	<b>120</b>	<b>82</b>	<b>0</b>	<b>1,676</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,767	96	79	0	1,784	185	1
0.750	24	3	2	0	25	1	2
1.000	28	7	1	0	34	1	3
1.250	2	0	0	0	2	0	4
1.500	20	2	2	0	20	3	5
2.000	35	7	4	0	38	8	6
3.000	11	1	3	0	9	4	7
4.000	6	0	1	0	5	2	8
6.000	3	0	0	0	3	1	9
8.000	3	0	0	0	3	2	10
<b>Total:</b>	<b>1,899</b>	<b>116</b>	<b>92</b>	<b>0</b>	<b>1,923</b>	<b>207</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,559	123	18	11	73	0	1,784	1
0.750	7	14	1	1	2	0	25	2
1.000	3	21	5	1	4	0	34	3
1.250	0	1	0	0	1	0	2	4
1.500	0	7	6	2	5	0	20	5
2.000	0	17	8	6	7	0	38	6
3.000	0	1	3	3	2	0	9	7
4.000	0	0	2	1	2	0	5	8
6.000	0	0	0	0	3	0	3	9
8.000	0	0	0	0	3	0	3	10
<b>Total:</b>	<b>1,569</b>	<b>184</b>	<b>43</b>	<b>25</b>	<b>102</b>	<b>0</b>	<b>1,923</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	259	33	10		282	2
<b>Total Fire Hydrants</b>	<b>259</b>	<b>33</b>	<b>10</b>	<b>0</b>	<b>282</b>	
<b>Flushing Hydrants</b>						
	259				259	3
<b>Total Flushing Hydrants</b>	<b>259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259</b>	

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

Number of hydrants operated during year:	268
Number of distribution system valves end of year:	401
Number of distribution valves operated during year:	401

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## WATER OPERATING SECTION FOOTNOTES

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

Per letter from utility received 7/12/99, the change in account 605 was due to a well rehabilitation to well # 4 at 615 Kekoskee Street.

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### Water Mains (Page W-15)

Additions paid for by the utility, developers, and the TIF.

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### Water Services (Page W-16)

Additions paid for by the utility, developers, and the TIF.

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

Additions were financed by the utility, developers, and the TIF.

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