



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HILLSBORO MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 447  
HILLSBORO, WI 54634

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For the Year Ended: DECEMBER 31, 1999

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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**

**Exact Utility Name:** CITY OF HILLSBORO MUNICIPAL WATER UTILITY

**Utility Address:** P.O. BOX 447  
HILLSBORO, WI 54634

**When was utility organized?** 1/1/1997

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JANE ALEXANDER

**Title:** CITY CLERK

**Office Address:**

P.O. BOX 447  
HILLSBORO, WI 54634

**Telephone:** (608) 489 - 2521

**Fax Number:** (608) 489 - 3905

**E-mail Address:**

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

**Name:** KIESLING ASSOCIATES LLP

**Title:**

**Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** KIESLING ASSOCIATES LLP

**Title:**

**Office Address:** KIESLING ASSOCIATES LLP  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 2/18/2000

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

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

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**Name:** MIKE LANGE

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

P.O. BOX 447  
HILLSBORO, WI 54634

**Telephone:** (608) 489 - 2521

**Fax Number:** (608) 489 - 3905

**E-mail Address:**

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**Name of utility commission/committee:** COMMON COUNCIL

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

- RAYMOND DYAR
- DONALD EHLER, REV.
- GREGORY KUBARSKI
- MARY JO ONSAGER
- ALAN PICHA, MAYOR
- JEFREY REVELS
- ROBERT STEKEL
- ARNOLD SUACINA
- JOHN WILLEY

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**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)	184,273	188,580	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	108,335	100,924	2
Depreciation Expense (403)	26,520	25,676	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,289	28,682	5
<b>Total Operating Expenses</b>	<b>163,144</b>	<b>155,282</b>	
<b>Net Operating Income</b>	<b>21,129</b>	<b>33,298</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>21,129</b>	<b>33,298</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,855	11,845	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>11,855</b>	<b>11,845</b>	
<b>Total Income</b>	<b>32,984</b>	<b>45,143</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>32,984</b>	<b>45,143</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	38,480	38,401	13
Amortization of Debt Discount and Expense (428)	3,186	3,186	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,440	1,920	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>43,106</b>	<b>43,507</b>	
<b>Net Income</b>	<b>(10,122)</b>	<b>1,636</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	136,187	134,551	19
Balance Transferred from Income (433)	(10,122)	1,636	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>126,065</b>	<b>136,187</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME ON INVESTMENTS AND DEBT RESERVES	11,855	4
<b>Total (Acct. 419):</b>	<b>11,855</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	184,273	0	0	0	184,273	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>184,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,273</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)	1,378,853	1,304,418	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	238,930	210,730	2
<b>Net Utility Plant</b>	<b>1,139,923</b>	<b>1,093,688</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)	41,717	41,717	5
Other Investments (124)	0	0	6
Special Funds (125)	130,957	110,627	7
<b>Total Other Property and Investments</b>	<b>172,674</b>	<b>152,344</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	198,186	232,234	8
Temporary Cash Investments (132)	13,072	12,686	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,288	11,470	11
Other Accounts Receivable (143)	1,604	1,604	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,436	6,465	14
Materials and Supplies (150)	13,257	13,606	15
Prepayments (165)	3,284	2,779	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>245,127</b>	<b>280,844</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,207	34,394	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>31,207</b>	<b>34,394</b>	
<b>Total Assets and Other Debits</b>	<b>1,588,931</b>	<b>1,561,270</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	489,520	489,520	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	126,065	136,187	<b>23</b>
<b>Total Proprietary Capital</b>	<b>615,585</b>	<b>625,707</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	662,400	688,800	<b>24</b>
Advances from Municipality (223)	15,000	24,000	<b>25</b>
Other long-Term Debt (224)	72,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>749,400</b>	<b>712,800</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,818	13,454	<b>28</b>
Payables to Municipality (233)	2,215	2,026	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	25,560	26,960	<b>31</b>
Interest Accrued (237)	13,341	12,570	<b>32</b>
Other Current and Accrued Liabilities (238)		751	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>54,934</b>	<b>55,761</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	169,012	167,002	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,588,931</b>	<b>1,561,270</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 (100)	1,378,853	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,378,853	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	238,930	0	0	0	9
<b>Total Accumulated Provision</b>	238,930	0	0	0	
<b>Net Utility Plant</b>	1,139,923	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	210,730				<b>210,730</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	26,520				<b>26,520</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,680				<b>1,680</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>28,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,200</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>238,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,930</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>					
NONE	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	13,257	13,606 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>13,257</b>	<b>13,606</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>				
1987 MRB	1,210	428	19,347	1
1995 MRB	1,977	428	11,860	2
<b>Total</b>			<b>31,207</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	489,520	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>489,520</b>	

**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)	
MORTGAGE REVENUE BONDS	10/01/1995	09/01/2015	5.00%	662,400	1
<b>Total Bonds (Account 221):</b>				<b>662,400</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>Advances (223)</b>					
ADVANCE FROM CITY	02/01/1984	02/01/2000	6.00%	15,000	1
<b>Total for Account 223</b>				<b>15,000</b>	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	09/03/1999	09/03/2006	5.00%	72,000	2
<b>Total for Account 224</b>				<b>72,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	26,960	1
<b>Accruals:</b>		
Charged water department expense	28,289	2
Charged electric department expense		3
Charged sewer department expense	606	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>28,895</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	26,960	6
Social Security taxes	3,077	7
PSC Remainder Assessment	258	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>30,295</u>	
<b>Balance end of year</b>	<u><u>25,560</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)	
<b>Bonds (221)</b>					
MRBS	12,570	37,280	37,709	12,141	1
<b>Subtotal</b>	<b>12,570</b>	<b>37,280</b>	<b>37,709</b>	<b>12,141</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM CITY	0	1,440	1,440	0	2
<b>Subtotal</b>	<b>0</b>	<b>1,440</b>	<b>1,440</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
PROMISSORY NOTE	0	1,200	0	1,200	3
<b>Subtotal</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,570</b>	<b>39,920</b>	<b>39,149</b>	<b>13,341</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	167,002	0	0	0	0	<b>167,002</b>	1
<b>Add credits during year:</b>							
For Services	2,010					<b>2,010</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>169,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,012</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	111,590					<b>111,590</b>	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>		
INVESTMENT IN MUNICIPALITY	41,717	1
<b>Total (Acct. 123):</b>	<b>41,717</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE RESERVE	74,400	3
DEBT SERVICE RESERVE #2	1,685	4
BOND DEPRECIATION SAVINGS	10,653	5
BOND RESERVE SAVINGS #3	29,886	6
BOND DEPRECIATION	14,333	7
<b>Total (Acct. 125):</b>	<b>130,957</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,288	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>9,288</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
INTEREST RECEIVABLE	1,604	15
<b>Total (Acct. 143):</b>	<b>1,604</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER - WATER/SEWER ALLOCATION	4,228	16
RECEIVABLE FROM SEWER - OUTSIDE SERVICES PAID BY WATER	2,208	17
<b>Total (Acct. 145):</b>	<b>6,436</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	3,284	18
<b>Total (Acct. 165):</b>	<b>3,284</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>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL - INSURANCE EXPENSE PAID BY GENERAL FUND	1,174	21
DUE TO GENERAL - MISCELLANEOUS EXPENSES	1,041	22
<b>Total (Acct. 233):</b>	<b>2,215</b>	
<b>Other Deferred Credits (253):</b>		
NONE		23
<b>Total (Acct. 253):</b>		<b>0</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	1,341,635	0	0	0	1,341,635	1
Materials and Supplies	13,431	0	0	0	13,431	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	224,830	0	0	0	224,830	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	168,007	0	0	0	168,007	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>962,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>962,229</b>	
Net Operating Income	21,129	0	0	0	21,129	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.20%</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	489,520	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	131,126	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>620,646</b>	
<b>Net Income</b>		
Net Income	(10,122)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.63%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the Members of the Common Council  
The City of Hillsboro  
Hillsboro, Wisconsin 54634

We have compiled the balance sheets of the Hillsboro Municipal Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings 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. We have also compiled the supplementary information presented in the prescribed form.

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 financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
March 31, 2000

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

July 17, 2000

Ms. Jane Alexander, City Clerk  
City of Hillsboro Municipal Water Utility  
P.O. Box 447  
Hillsboro, WI 54634-0447

1999 Analytical Review DWCCA-2550-PJL

Dear Ms. Alexander:

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

1. During our review, we noted that while there is \$2,010 reported for Contributions in Aid of Construction for water services in column (b) of Account 271 on page F-17, there are no services reported as added during the year in column (d) of the Services schedule on page W-16 and no additions during the year reported for Account 345, Services in the Water Utility Plant in Service schedule on page W-8. Please explain.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 4 inch meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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

do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2550.doc

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## FINANCIAL SECTION FOOTNOTES

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cc: Mayor Alan Picha

THE FOLLOWING E-MAIL RECEIVED 8/25/00.

Pete-Hillsboro Water received contributions in aid of construction as a reimbursement from the tax increment district for service hookups that occurred in a prior year. This was reported on the annual report as a service addition with no corresponding statistical change since the plant addition occurred in 1995 or 1996. I instructed our staff to classify the contribution as a service because it related to that plant account. I hope this response clears your inquiry.

Jack Vig  
PO Box 271  
Viroqua ,Wi 54665  
608-637-2082  
fax 608-637-3021

Review closed.  
PJJ

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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)	182,331	1
<b>Total Sales of Water</b>	<b>182,331</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,942	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,942</b>	
<b>Total Operating Revenues</b>	<b>184,273</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	74,093	5
General Operating Expenses (680-690)	34,242	6
<b>Total Operation and Maintenance Expenses</b>	<b>108,335</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	26,520	7
Amortization Expense (404)		8
Taxes (408)	28,289	9
<b>Total Other Operating Expenses</b>	<b>54,809</b>	
<b>Total Operating Expenses</b>	<b>163,144</b>	
<b>NET OPERATING INCOME</b>	<b>21,129</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	531	21,429	58,095	4
Commercial	64	3,183	7,965	5
Industrial	10	36,001	31,531	6
<b>Total Metered Sales to General Customers (461)</b>	<b>605</b>	<b>60,613</b>	<b>97,591</b>	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		72,015	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	26	4,773	12,725	9
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
Interdepartmental Sales (467)				
			0	12
<b>Total Sales of Water</b>	<b>632</b>	<b>65,386</b>	<b>182,331</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>
------------------------------	----------------------------------	--	-------------------------

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)	72,015	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>72,015</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,942	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,942</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	28,633	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,898	3
Chemicals (630)	15,164	4
Supplies and Expenses (640)	10,261	5
Repairs of Water Plant (650)	10,072	6
Transportation Expenses (660)	1,065	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>74,093</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	14,430	8
Office Supplies and Expenses (681)	6,350	9
Outside Services Employed (682)	1,226	10
Insurance Expense (684)	3,874	11
Employees Pensions and Benefits (686)	6,112	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,250	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>34,242</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>108,335</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		25,560	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		606	2
<b>Net property tax equivalent</b>		<b>24,954</b>	
Social Security		3,077	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>28,289</u></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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.241102				2
County tax rate	mills		6.638703				3
Local tax rate	mills		10.350102				4
School tax rate	mills		11.884407				5
Voc. school tax rate	mills		2.602816				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>31.717130</b>				9
Less: state credit	mills		1.867154				10
<b>Net tax rate</b>	mills		<b>29.849976</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		10.350102				12
Combined School Tax Rate	mills		14.487223				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>24.837325</b>				15
<b>Total Tax Rate</b>	mills		<b>31.717130</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.783089</b>				17
<b>Total tax net of state credit</b>	mills		<b>29.849976</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>23.375178</b>				19
Utility Plant, Jan. 1	\$	1,304,416	1,304,416				20
Materials & Supplies	\$	13,609	13,609				21
<b>Subtotal</b>	\$	<b>1,318,025</b>	<b>1,318,025</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>1,318,025</b>	<b>1,318,025</b>				24
Assessment Ratio	dec.		0.829615				25
<b>Assessed Value</b>	\$	<b>1,093,453</b>	<b>1,093,453</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>23.375178</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,560</b>	<b>25,560</b>				28
Tax Equivalent per 1994 PSC Report	\$	12,274					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>25,560</b>					31

### 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	437		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>437</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	579		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)	7,971		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>8,550</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,069		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	119,759		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,507		20
<b>Total Pumping Plant</b>	<b>130,335</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,704		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)			437	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>437</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			579	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)			7,971	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>8,550</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,069	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			119,759	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,507	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>130,335</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,704	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	197,868		26
Transmission and Distribution Mains (343)	658,087	31,911	27
Fire Mains (344)	0		28
Services (345)	142,719		29
Meters (346)	48,928	35,704	30
Hydrants (348)	72,616	2,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,128,922</b>	<b>70,115</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,000		34
Office Furniture and Equipment (372)	1,424		35
Computer Equipment (372.1)	10,457		36
Transportation Equipment (373)	10,757	4,320	37
Other General Equipment (379)	10,536		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>36,174</b>	<b>4,320</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,304,418</b>	<b>74,435</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,304,418</b>	<b>74,435</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)			197,868 26
Transmission and Distribution Mains (343)			689,998 27
Fire Mains (344)			0 28
Services (345)			142,719 29
Meters (346)			84,632 30
Hydrants (348)			75,116 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,199,037</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			3,000 34
Office Furniture and Equipment (372)			1,424 35
Computer Equipment (372.1)			10,457 36
Transportation Equipment (373)			15,077 37
Other General Equipment (379)			10,536 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>40,494</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,378,853</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,378,853</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			4,355	4,355	1
February			4,545	4,545	2
March			8,617	8,617	3
April			6,432	6,432	4
May			4,657	4,657	5
June			4,337	4,337	6
July			5,565	5,565	7
August			5,844	5,844	8
September			5,701	5,701	9
October			5,546	5,546	10
November			5,589	5,589	11
December			5,151	5,151	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>66,339</b>	<b>66,339</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				65,939	16
Less: Water sold				65,386	17
Losses and unaccounted for				553	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
PROBLEM WITH METER AT PUMP SITE DURING YEAR.					
Maximum gallons pumped by all methods in any one day during reporting year				246	21
Date of maximum: 5/13/1999					22
Cause of maximum:					23
FILLING OF SWIMMING POOL AND FLUSHING MAINS.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				143,500	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>	
HIGHWAY 33	1	275	12	480,000	Yes	<b>1</b>
MECHANIC STREET	2	327	12	504,000	Yes	<b>2</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	1
Location	HIGHWAY 33	MECHANIC STREET	2
Purpose	P	P	3
Destination	R D	R D	4
Pump Manufacturer	LAYNE NW	WORTHINGTON	5
Year Installed	1993	1988	6
Type	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	420	420	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	9
Year Installed	1982	1993	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

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

## 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	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1982		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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	1.000	1,480	0	0	0	<b>1,480</b>		<b>1</b>
M	D	1.500	3,404	0	0	0	<b>3,404</b>		<b>2</b>
M	D	2.000	1,987	0	0	0	<b>1,987</b>		<b>3</b>
M	D	4.000	130	0	0	0	<b>130</b>		<b>4</b>
M	D	6.000	26,425	796	0	0	<b>27,221</b>		<b>5</b>
M	D	8.000	11,635	0	0	0	<b>11,635</b>		<b>6</b>
M	D	10.000	350	0	0	0	<b>350</b>		<b>7</b>
M	D	12.000	6,930	0	0	0	<b>6,930</b>		<b>8</b>
<b>Total Within Municipality</b>			<b>52,341</b>	<b>796</b>	<b>0</b>	<b>0</b>	<b>53,137</b>		
M	D	10.000	1,295	0	0	0	<b>1,295</b>		<b>9</b>
<b>Total Outside of Municipality</b>			<b>1,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,295</b>		
<b>Total Utility</b>			<b>53,636</b>	<b>796</b>	<b>0</b>	<b>0</b>	<b>54,432</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	0.625	28	0	0	0	28		1
M	0.750	525	0	0	0	525	8	2
M	1.000	75	0	0	0	75	2	3
M	1.250	9	0	0	0	9		4
M	1.500	2	0	0	0	2		5
M	2.000	5	0	0	0	5		6
M	4.000	7	0	0	0	7		7
<b>Total Utility</b>		<b>651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>651</b>	<b>10</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 (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	626	400	0	0	1,026	20	1
1.000	5	0	0	0	5	0	2
1.500	5	0	0	0	5	0	3
2.000	7	0	0	0	7	0	4
4.000	6	0	0	0	6	0	5
<b>Total:</b>	<b>649</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>1,049</b>	<b>20</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	530	60	8	5	0	423	1,026	1
1.000	0	0	5	0	0	0	5	2
1.500	0	1	3	0	0	1	5	3
2.000	0	1	5	0	0	1	7	4
4.000	1	0	4	0	0	1	6	5
<b>Total:</b>	<b>531</b>	<b>62</b>	<b>25</b>	<b>5</b>	<b>0</b>	<b>426</b>	<b>1,049</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	2				2	1
Within Municipality	90	2			92	2
<b>Total Fire Hydrants</b>	<b>92</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>94</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	94
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED THROUGH INTERNAL FUNDS.

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