



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEKOOSA WATER UTILITY

Principal Office: 951 MARKET STREET
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 1999

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEKOOSA WATER UTILITY

Utility Address: 951 MARKET STREET
NEKOOSA, WI 54457

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE RUSCH II

Title: CITY CLERK

Office Address:

951 MARKET STREET
NEKOOSA, WI 54457

Telephone: (715) 886 - 7877

Fax Number: (715) 886 - 7901

E-mail Address:

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

Name: JEFFREY L COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

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

Name: MELODY MOODY

Title:

Office Address:

344 WEST BUEHLER AVE
NEKOOSA, WI 54457

Telephone: (715) 423 - 4400

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JEFFREY L COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

Date of most recent audit report: 3/9/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: AL JENSON

Title: MAYOR

Office Address:
951 MARKET STREET
NEKOOSA, WI 54457

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:
MELODY MOODY, COMMITTEE CHAIR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	237,682	239,845	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	123,266	117,542	2
Depreciation Expense (403)	50,643	48,456	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,663	50,041	5
Total Operating Expenses	236,572	216,039	
Net Operating Income	1,110	23,806	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,110	23,806	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,989	18,794	10
Miscellaneous Nonoperating Income (421)	0	10	11
Total Other Income	20,989	18,804	
Total Income	22,099	42,610	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	22,099	42,610	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	22,099	42,610	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	617,448	574,838	20
Balance Transferred from Income (433)	22,099	42,610	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	639,547	617,448	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	20,989	5
Total (Acct. 419):	20,989	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	237,682	0	0	0	237,682	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	237,682	0	0	0	237,682	

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	49,065		49,065	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	49,065	0	49,065	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,616,118	2,473,146	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	985,565	941,372	2
Net Utility Plant	1,630,553	1,531,774	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,327	17,327	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	17,327	17,327	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,039	25,920	6
Special Funds (125)	0	0	7
Total Other Property and Investments	33,366	43,247	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	487,406	581,941	8
Temporary Cash Investments (132)	109,708	105,832	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,089	35,473	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	15,181	15,901	15
Prepayments (165)	50,256	42,860	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	700,640	782,007	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,364,559	2,357,028	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,328,384	1,328,384	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	639,547	617,448	23
Total Proprietary Capital	1,967,931	1,945,832	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,223	10,000	28
Payables to Municipality (233)	116	11,111	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	208,408	228,412	33
Total Current and Accrued Liabilities	220,747	249,523	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	175,881	161,673	41
Total Liabilities and Other Credits	2,364,559	2,357,028	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,616,118	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,616,118	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	985,565	0	0	0	10
Total Accumulated Provision	985,565	0	0	0	
Net Utility Plant	1,630,553	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	941,372				941,372	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,643				50,643	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,643	0	0	0	50,643	13
Debits during year						14
Book cost of plant retired	6,450				6,450	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	6,450	0	0	0	6,450	19
Balance End of Year	985,565	0	0	0	985,565	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	17,327		17,327	0	1
Other (specify):					
NONUTILITY PROPERTY - LAND	0	17,327		17,327	2
Total Nonutility Property (121)	17,327	17,327	17,327	17,327	
Less accum. prov. depr. & amort. (122)	0			0	3
 Net Nonutility Property	 17,327	 17,327	 17,327	 17,327	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,181	15,901
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>15,181</u>	<u>15,901</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

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	1,328,384	1
Changes during year (explain):		2
Balance end of year	<u><u>1,328,384</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,663	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>62,663</u>	
Taxes paid during year:		
County, state and local taxes	58,915	6
Social Security taxes	3,506	7
PSC Remainder Assessment	242	8
Other (explain):		
NONE		9
Total payments and other debits	<u>62,663</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	161,673	0	0	0	0	161,673	1
Add credits during year:							
For Services	14,208					14,208	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	175,881	0	0	0	0	175,881	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	16,039	2
Total (Acct. 124):	16,039	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,089	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	38,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NEW WELL STUDY	50,256	13
Total (Acct. 165):	50,256	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance	End of Year (b)
<hr/>		
Payables to Municipality (233):		
DUE TO CITY	116	16
Total (Acct. 233):	116	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,544,632	0	0	0	2,544,632	1
Materials and Supplies	15,541	0	0	0	15,541	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	963,468	0	0	0	963,468	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	168,777	0	0	0	168,777	6
Other (specify):					0	7
Average Net Rate Base	1,427,928	0	0	0	1,427,928	
Net Operating Income	1,110	0	0	0	1,110	8
Net Operating Income as a percent of Average Net Rate Base	0.08%	N/A	N/A	N/A	0.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,328,384	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	628,497	3
Other (Specify):		4
Total Average Proprietary Capital	1,956,881	
Net Income		
Net Income	22,099	5
Percent Return on Proprietary Capital	1.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

ADDITION AND REMOVAL ON PAGE F-9 REPRESENTS A RECLASSIFICATION ON THIS SCHEDULE OUT OF NONREGULATED SEWER PLANT INTO OTHER NONUTILITY PROPERTY.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Mr. Joe Rusch II, City Clerk
Nekoosa Municipal Water Utility
951 Market Street
Nekoosa, WI 54457-1025

1999 Analytical Review DWCCA-4050-ELE

Dear Mr. Rusch:

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. We noted \$14,208 reported in Account 271, Contributions in Aid of Construction, for Services. However, the schedule note for the Water Services schedule indicates services were financed by Retained Earnings. Please explain who contributed the \$14,208 in Account 271, and under what basis the customer was charged.
2. We noted 0 meters tested on the Meters schedule. We also noted a 32% water loss with an explanation provided of a "defective industrial meter was found and replaced." Since the meter testing and water loss are related, please make every effort to improve your meter testing to be in compliance with the intervals established in the Wisconsin Administrative Code.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4050.doc

cc: Ms. Melody Moody, Committee Chair

Response received 12/22 from Jon Trautman, Cohen & Assoc.

FINANCIAL SECTION FOOTNOTES

1. services were special assessments at 50% of cost of installatior
 2. noted
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	236,705	1
Total Sales of Water	236,705	
Other Operating Revenues		
Forfeited Discounts (470)	917	2
Miscellaneous Service Revenues (471)	60	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	977	
Total Operating Revenues	237,682	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	31,699	8
Pumping Expenses (620-625)	13,141	9
Water Treatment Expenses (630-635)	16,630	10
Transmission and Distribution Expenses (640-655)	12,295	11
Customer Accounts Expenses (901-904)	12,052	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,449	14
Total Operation and Maintenance Expenses	123,266	
Other Operating Expenses		
Depreciation Expense (403)	50,643	15
Amortization Expense (404-407)		16
Taxes (408)	62,663	17
Total Other Operating Expenses	113,306	
Total Operating Expenses	236,572	
NET OPERATING INCOME	1,110	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	821	41,249	91,531	4
Commercial	54	8,756	15,917	5
Industrial	11	23,304	23,334	6
Total Metered Sales to General Customers (461)	886	73,309	130,782	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		94,686	8
Other Sales to Public Authorities (464)	21	6,406	11,237	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	908	79,715	236,705	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	94,686	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	94,686	
Forfeited Discounts (470):		
Customer late payment charges	917	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	917	
Miscellaneous Service Revenues (471):		
TURNING ON WATER CHARGES	60	7
Total Miscellaneous Service Revenues (471)	60	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	26,583	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	183	3
Maintenance of Water Source Plant (605)	4,933	4
Total Source of Supply Expenses	31,699	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	1,897	6
Fuel or Power Purchased for Pumping (622)	9,060	7
Operation Supplies and Expenses (623)	1,953	8
Maintenance of Pumping Plant (625)	231	9
Total Pumping Expenses	13,141	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	199	10
Chemicals (631)	9,181	11
Operation Supplies and Expenses (632)	7,176	12
Maintenance of Water Treatment Plant (635)	74	13
Total Water Treatment Expenses	16,630	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	137	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,250	16
Maintenance of Mains (651)	1,407	17
Maintenance of Services (652)	5,551	18
Maintenance of Meters (653)	1,919	19
Maintenance of Hydrants (654)	2,031	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,295	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,071	22
Accounting and Collecting Labor (902)	6,675	23
Supplies and Expenses (903)	3,306	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,052	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,562	27
Office Supplies and Expenses (921)	57	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,109	30
Property Insurance (924)	7,011	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	13,186	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,973	35
Transportation Expenses (933)	1,551	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	37,449	
 Total Operation and Maintenance Expenses	 123,266	

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		58,915	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		58,915	
Social Security		3,506	3
PSC Remainder Assessment		242	4
Other (specify): NONE			5
Total tax expense		<u>62,663</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212830				3
County tax rate	mills		5.976790				4
Local tax rate	mills		9.864170				5
School tax rate	mills		9.206790				6
Voc. school tax rate	mills		1.678440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.939020				10
Less: state credit	mills		1.724790				11
Net tax rate	mills		25.214230				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.864170				14
Combined School Tax Rate	mills		10.885230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.749400				17
Total Tax Rate	mills		26.939020				18
Ratio of Local and School Tax to Total	dec.		0.770236				19
Total tax net of state credit	mills		25.214230				20
Net Local and School Tax Rate	mills		19.420905				21
Utility Plant, Jan. 1	\$	2,473,146	2,473,146				22
Materials & Supplies	\$	15,901	15,901				23
Subtotal	\$	2,489,047	2,489,047				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,489,047	2,489,047				26
Assessment Ratio	dec.		0.939728				27
Assessed Value	\$	2,339,027	2,339,027				28
Net Local & School Rate	mills		19.420905				29
Tax Equiv. Computed for Current Year	\$	45,426	45,426				30
Tax Equivalent per 1994 PSC Report	\$	58,915					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,915					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,396		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)	247,921		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	260,317	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	63,810		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	3,808		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,007		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,405		20
Total Pumping Plant	166,030	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	150		21
Structures and Improvements (331)	101,993		22
Water Treatment Equipment (332)	161,575		23
Total Water Treatment Plant	263,718	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			12,396	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)			247,921	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	260,317	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			63,810	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			3,808	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			96,007	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,405	20
Total Pumping Plant	0	0	166,030	
WATER TREATMENT PLANT				
Land and Land Rights (330)			150	21
Structures and Improvements (331)			101,993	22
Water Treatment Equipment (332)			161,575	23
Total Water Treatment Plant	0	0	263,718	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	221,367		26
Transmission and Distribution Mains (343)	1,081,829	90,073	27
Fire Mains (344)	0		28
Services (345)	246,120	15,515	29
Meters (346)	88,038	2,101	30
Hydrants (348)	116,672	41,733	31
Other Transmission and Distribution Plant (349)	248		32
Total Transmission and Distribution Plant	1,754,274	149,422	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,011		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		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)	23,796		44
Other Tangible Property (399)	0		45
Total General Plant	28,807	0	
Total utility plant in service directly assignable	2,473,146	149,422	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,473,146	149,422	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			221,367 26
Transmission and Distribution Mains (343)			1,171,902 27
Fire Mains (344)			0 28
Services (345)	1,450		260,185 29
Meters (346)	800		89,339 30
Hydrants (348)	4,200		154,205 31
Other Transmission and Distribution Plant (349)			248 32
Total Transmission and Distribution Plant	6,450	0	1,897,246
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,011 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 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)			23,796 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	28,807
Total utility plant in service directly assignable	6,450	0	2,616,118
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,450	0	2,616,118

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			9,819	9,819	1
February			9,551	9,551	2
March			10,507	10,507	3
April			11,107	11,107	4
May			10,982	10,982	5
June			11,158	11,158	6
July			10,774	10,774	7
August			10,497	10,497	8
September			9,714	9,714	9
October			9,734	9,734	10
November			8,939	8,939	11
December			8,198	8,198	12
Total for year	0	0	120,980	120,980	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				118,480	16
Less: Water sold				79,715	17
Losses and unaccounted for				38,765	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
A DEFECTIVE INDUSTRIAL METER WAS FOUND AND REPLACED IN 1999.					
Maximum gallons pumped by all methods in any one day during reporting year				767	21
Date of maximum: 6/3/1999					22
Cause of maximum:					23
FILL SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				198	24
Date of minimum: 11/2/1999					25
Total KWH used for pumping for the year				162,456	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY 1	3	807	14	1,000,000	Yes	1
CITY 2	4	314	10	750,000	Yes	2
CITY 3	5	50	20	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 5	1
Location	CITY 1	CITY 2	CITY 3	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1913	1964	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	550	650	8
Pump Motor or Standby Engine Mfr	KOHLER	CONTINENTAL	FORD INDUSTRIAL	9 10
Year Installed	1913	1964	1970	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	55	55	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1964	1913	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	132	132	6
Total capacity in gallons	148,000	50,000	600,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	0	0	0	0	0	0	1
M	D	4.000	5,337	0	0	0	5,337		2
M	D	6.000	34,583	200	0	0	34,783		3
M	D	8.000	18,029	940	0	0	18,969		4
M	D	10.000	17,887	0	0	0	17,887		5
M	D	12.000	11,543	0	0	0	11,543		6
A	D	15.000	100	0	0	0	100		7
Total Within Municipality			87,479	1,140	0	0	88,619		
Total Utility			87,479	1,140	0	0	88,619		

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	895	29	29	0	895	20	1
M	1.000	21	10	0	0	31	1	2
M	1.500	1	0	0	0	1		3
M	2.000	16	0	0	0	16	2	4
M	3.000	6	0	0	0	6		5
M	4.000	4	0	0	0	4		6
Total Utility		943	39	29	0	953	23	

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	949	18	6	0	961	0	1
1.000	19	0	0	0	19	0	2
1.500	3	1	0	0	4	0	3
2.000	15	0	2	0	13	0	4
2.500	1	1	0	0	2	0	5
3.000	8	0	0	0	8	1	6
4.000	4	1	0	0	5	1	7
6.000	0	0	0	0	0	0	8
Total:	999	21	8	0	1,012	2	

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	833	42	2	6	0	78	961	1
1.000	0	6	2	4	0	7	19	2
1.500	0	1	0	1	0	2	4	3
2.000	1	5	2	5	0	0	13	4
2.500	0	0	0	0	0	2	2	5
3.000	0	2	2	4	0	0	8	6
4.000	0	0	2	2	0	1	5	7
6.000	0	0	0	0	0	0	0	8
Total:	834	56	10	22	0	90	1,012	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	149	10	7		152	2
Total Fire Hydrants	149	10	7	0	152	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	107
Number of distribution system valves end of year:	46
Number of distribution valves operated during year:	53

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN OPERATION LABOR (600) EXPENSE ACCOUNT IS DUE TO NORMAL SALARY INCREASES.

INCREASE IN MAINTENANCE OF SERVICES (652) EXPENSE ACCOUNT IS DUE TO A NORMAL INCREASE IN MAINTENANCE COSTS RELATED TO SERVICES.

Water Mains (Page W-15)

ADDITIONS TO WATER MAINS IN 1999 WERE FINANCED WITH RETAINED EARNINGS.

Water Services (Page W-16)

ADDITIONS TO WATER SERVICES IN 1999 WERE FINANCED WITH RETAINED EARNINGS.

per review response: services were special assessments at 50% of installation cost. ele
