



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF NEILLSVILLE MUNICIPAL WATER UTILITY

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Principal Office: 118 W. 5TH STREET  
NEILLSVILLE, WI 54456

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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 NEILLSVILLE MUNICIPAL WATER UTILITY

**Utility Address:** 118 W. 5TH STREET  
NEILLSVILLE, WI 54456

**When was utility organized?** 10/24/1885

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DAVID FLYNN

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

118 W. 5TH STREET  
NEILLSVILLE, WI 54456

**Telephone:** (715) 743 - 2105

**Fax Number:** (715) 743 - 2727

**E-mail Address:**

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

**Name:** MS BECKY A LOOMIS

**Title:** STAFF ACCOUNTANT

**Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:** beckyloomis@cliftoncpa.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR MICHAEL LENSMIRE

**Title:** MEMBER

**Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:**

**Date of most recent audit report:** 2/16/2000

**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:** DAVID FLYNN

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

118 W 5TH STREET

NEILLSVILLE, WI 54456

**Telephone:** (715) 743 - 2105

**Fax Number:** (715) 743 - 2727

**E-mail Address:**

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**Name:** DIANE L. MURPHY

**Title:** CHAIR

**Office Address:**

118 W 5TH STREET

NEILLSVILLE, WI 54456

**Telephone:** (715) 743 - 2105

**Fax Number:** (715) 743 - 2727

**E-mail Address:**

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**Name:** REX ROEHL

**Title:** CLERK TREASURER

**Office Address:**

118 W 5TH STREET

NEILLSVILLE, WI 54456

**Telephone:** (715) 743 - 2105

**Fax Number:** (715) 743 - 2727

**E-mail Address:**

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**Name of utility commission/committee:**

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

MS STACY BOE, COUNCIL MEMBER

MR STEVEN MABIE, COUNCIL MEMBER

### IDENTIFICATION AND OWNERSHIP

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

MR WILLIAM METER, COUNCIL MEMBER

MS DIANNE MURPHY, MAYOR

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

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

**Date of Ordinance:** [REDACTED]

**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:**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	468,395	467,538	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	240,186	243,540	2
Depreciation Expense (403)	101,046	92,751	3
Amortization Expense (404-407)	14,158	990	4
Taxes (408)	39,429	38,161	5
<b>Total Operating Expenses</b>	<b>394,819</b>	<b>375,442</b>	
<b>Net Operating Income</b>	<b>73,576</b>	<b>92,096</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>73,576</b>	<b>92,096</b>	
<b>OTHER INCOME</b>			
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)	35,831	23,713	10
Miscellaneous Nonoperating Income (421)	1,684	1,476	11
<b>Total Other Income</b>	<b>37,515</b>	<b>25,189</b>	
<b>Total Income</b>	<b>111,091</b>	<b>117,285</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>111,091</b>	<b>117,285</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	58,663	42,327	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>58,663</b>	<b>42,327</b>	
<b>Net Income</b>	<b>52,428</b>	<b>74,958</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	745,526	670,568	20
Balance Transferred from Income (433)	52,428	74,958	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>797,954</b>	<b>745,526</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
DIVIDEND AND INTEREST INCOME	35,831	5
<b>Total (Acct. 419):</b>	<b>35,831</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
PENALTIES	1,684	6
<b>Total (Acct. 421):</b>	<b>1,684</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; 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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	468,395	0	0	0	468,395	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>468,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468,395</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	74,368		74,368	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	52		52	8
Electric utility plant accounts	0		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
<b>Total Payroll</b>	<b>74,420</b>	<b>0</b>	<b>74,420</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)	5,029,769	4,180,795	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,500,223	1,396,087	2
<b>Net Utility Plant</b>	<b>3,529,546</b>	<b>2,784,708</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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	420,533	326,459	7
<b>Total Other Property and Investments</b>	<b>420,533</b>	<b>326,459</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,855	4,923	8
Temporary Cash Investments (132)	357,498	197,747	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	364,519	119,299	11
Other Accounts Receivable (143)	7,340	11,837	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	25,158	23,866	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>761,370</b>	<b>357,672</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,171	13,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>8,171</b>	<b>13,529</b>	
<b>Total Assets and Other Debits</b>	<b>4,719,620</b>	<b>3,482,368</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	763,501	689,131	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	797,954	745,526	23
<b>Total Proprietary Capital</b>	<b>1,561,455</b>	<b>1,434,657</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,070,000	735,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,070,000</b>	<b>735,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	287,761	17,653	28
Payables to Municipality (233)	42,726	45,607	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,861	39,582	31
Interest Accrued (237)	14,964	15,426	32
Other Current and Accrued Liabilities (238)	21,905	19,066	33
<b>Total Current and Accrued Liabilities</b>	<b>408,217</b>	<b>137,334</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,679,948	1,175,377	41
<b>Total Liabilities and Other Credits</b>	<b>4,719,620</b>	<b>3,482,368</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,029,769	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
<b>Total Utility Plant</b>	5,029,769	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,500,223	0	0	0	10
<b>Total Accumulated Provision</b>	1,500,223	0	0	0	
<b>Net Utility Plant</b>	3,529,546	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>	1,396,087				<b>1,396,087</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	101,046				<b>101,046</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,090				<b>3,090</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>104,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,136</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>1,500,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,223</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
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	25,158	23,866
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>25,158</b>	<b>23,866</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>				
Bond issue Costs - Revenue bonds	5,358	0	8,171	1
<b>Total</b>			<u>8,171</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	689,131	1
<b>Changes during year (explain):</b>		
TIF #2 COSTS CONTRIBUTED	74,370	2
<b>Balance end of year</b>	<u><u>763,501</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)	
Water Revenue Bonds	07/15/1989	09/15/2007	7.00%	1,070,000	1
<b>Total Bonds (Account 221):</b>				<b>1,070,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	39,582	1
<b>Accruals:</b>		
Charged water department expense	42,140	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>42,140</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,314	6
Social Security taxes		7
PSC Remainder Assessment	547	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>40,861</u>	
<b>Balance end of year</b>	<u><u>40,861</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>					
Revenue Bonds	15,426	58,663	59,125	14,964	1
<b>Subtotal</b>	<b>15,426</b>	<b>58,663</b>	<b>59,125</b>	<b>14,964</b>	
<b>Advances from Municipality (223)</b>					
Advance	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Mid Wisconsin Bank	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,426</b>	<b>58,663</b>	<b>59,125</b>	<b>14,964</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	1,175,377	0	0	0	0	1,175,377	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains	190,000					190,000	3
<b>Other (specify):</b>							
BUILDINGS AND STRUCTURES	314,571					314,571	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,679,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,679,948</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	504,571					504,571	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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND FUND-CASH	945	3
BOND FUND-INVESTMENT	333,000	4
BOND RESERVE FUND	86,588	5
<b>Total (Acct. 125):</b>	<b>420,533</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	119,420	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
PECFA	245,099	10
<b>Total (Acct. 142):</b>	<b>364,519</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	7,340	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>7,340</b>	
<b>Receivables from Municipality (145):</b>		
NONE		14
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO THE GENERAL FUND	42,726	18
<b>Total (Acct. 233):</b>	<b>42,726</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<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	4,605,282	0	0	0	4,605,282	1
Materials and Supplies	24,512	0	0	0	24,512	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,448,155	0	0	0	1,448,155	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,427,662	0	0	0	1,427,662	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,753,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,753,977</b>	
Net Operating Income	73,576	0	0	0	73,576	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.19%	N/A	N/A	N/A	4.19%	

## 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	726,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	771,740	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,498,056</b>	
<b>Net Income</b>		
Net Income	52,428	5
 <b>Percent Return on Proprietary Capital</b>	 <b>3.50%</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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### Income Statement Account Details (Page F-02)

The increase in account 419, dividend and interest income, is due to the water utility having \$255,757 more than they had at the end of last year. Also the majority of that money was invested in temporary investments such as Certificates of Deposit, which have a higher yeild than the traditional savings account.

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### Interest Accrued (Acct. 237) (Page F-17)

The increase in interest expense is due a refunding of the water revenue bonds in which the city issued \$335,000 of additional bonds.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

CONTRIBUTION IN AID OF CONSRUCTION WAS FOR THE BUILDING OF THE NEW BOOSTER STATION.

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## FINANCIAL SECTION FOOTNOTES

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

November 27, 2000

Mr. David Flynn, Director of Public Works  
City of Neillsville Municipal Water Utility  
118 West 5th Street  
Neillsville, WI 54456-1977

1999 Analytical Review DWCCA-4040-ELE

Dear Mr. Flynn:

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 \$14,158 reported in Accounts 404/407, Amortization Expense, "due to refunding of the revenue bonds." This amount is more appropriately reported in Account 428, Amortization of Debt Discount and Expense. This was brought to your attention in the 1998 analytical review. Please reclassify this amount.
2. We noted 11 services added on the Water Services schedule. Please indicate how these additions were financed. If additions were assessed, please indicate the basis of the assessment. If installed by property owners or developers, please indicate the number and total cost by this method. If any were financed by Cz-1, indicate the number and total cost by this method. Please follow this procedure in the future.
3. We noted 3 services retired on the Water Services schedule. However, no corresponding dollars were retired from Account 345, Services, Water Utility Plant in Service schedule. Please furnish an explanation.

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](mailto: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

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## FINANCIAL SECTION FOOTNOTES

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ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4040.doc

cc: Mayor Dianne Murphy

response from Becky Loomis, Clifton Gunderson, 12/5/00:

1. Noted. Will reclassify next year.
2. Financed by developers thru Tax Incremental District. Reported in A/c 200
3. Dollars not retired. Will do so in future.

ele

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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)	467,823	1
<b>Total Sales of Water</b>	<b>467,823</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	572	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
<b>Total Other Operating Revenues</b>	<b>572</b>	
<b>Total Operating Revenues</b>	<b>468,395</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	10,758	8
Pumping Expenses (620-625)	31,415	9
Water Treatment Expenses (630-635)	55,483	10
Transmission and Distribution Expenses (640-655)	48,215	11
Customer Accounts Expenses (901-904)	13,192	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	81,123	14
<b>Total Operation and Maintenance Expenses</b>	<b>240,186</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	101,046	15
Amortization Expense (404-407)	14,158	16
Taxes (408)	39,429	17
<b>Total Other Operating Expenses</b>	<b>154,633</b>	
<b>Total Operating Expenses</b>	<b>394,819</b>	
<b>NET OPERATING INCOME</b>	<b>73,576</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	946	38,114	168,046	4
Commercial	165	27,345	88,713	5
Industrial	11	24,646	55,686	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,122</b>	<b>90,105</b>	<b>312,445</b>	
Private Fire Protection Service (462)	24		7,827	7
Public Fire Protection Service (463)	10		125,940	8
Other Sales to Public Authorities (464)	34	5,846	21,611	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,190</b>	<b>95,951</b>	<b>467,823</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)	125,940	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>125,940</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>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	572	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>572</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	10,758	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>10,758</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	425	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	30,380	7
Operation Supplies and Expenses (623)	610	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>31,415</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	20,927	10
Chemicals (631)	21,063	11
Operation Supplies and Expenses (632)	12,342	12
Maintenance of Water Treatment Plant (635)	1,151	13
<b>Total Water Treatment Expenses</b>	<b>55,483</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	12,678	14
Operation Supplies and Expenses (641)	641	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,589	16
Maintenance of Mains (651)	9,500	17
Maintenance of Services (652)	8,304	18
Maintenance of Meters (653)	398	19
Maintenance of Hydrants (654)	2,105	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>48,215</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,827	<b>22</b>
Accounting and Collecting Labor (902)	9,365	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,192</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,388	<b>27</b>
Office Supplies and Expenses (921)	5,572	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	16,121	<b>30</b>
Property Insurance (924)	4,758	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	36,969	<b>33</b>
Regulatory Commission Expenses (928)	757	<b>34</b>
Miscellaneous General Expenses (930)		<b>35</b>
Transportation Expenses (933)	558	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>81,123</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>240,186</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		40,314	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,432	2
<b>Net property tax equivalent</b>		<b>38,882</b>	
Social Security		0	3
PSC Remainder Assessment		547	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>39,429</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			Clark				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214890				3
County tax rate	mills		9.280200				4
Local tax rate	mills		12.560460				5
School tax rate	mills		11.950800				6
Voc. school tax rate	mills		1.878490				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>35.884840</b>				<b>10</b>
Less: state credit	mills		1.811250				11
<b>Net tax rate</b>	mills		<b>34.073590</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>12.560460</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.829290</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.389750</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>35.884840</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.735401</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>34.073590</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.057755</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,180,796	4,180,796				22
Materials & Supplies	\$	25,158	25,158				23
<b>Subtotal</b>	\$	<b>4,205,954</b>	<b>4,205,954</b>				<b>24</b>
Less: Plant Outside Limits	\$	2,477,309	2,477,309				25
<b>Taxable Assets</b>	\$	<b>1,728,645</b>	<b>1,728,645</b>				<b>26</b>
Assessment Ratio	dec.		0.930698				27
<b>Assessed Value</b>	\$	<b>1,608,846</b>	<b>1,608,846</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.057755</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,314</b>	<b>40,314</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	36,928					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>40,314</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	49,971		5
Collecting and Impounding Reservoirs (312)	463,553		6
Lake, River and Other Intakes (313)	3,589		7
Wells and Springs (314)	431,476		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,391	312	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>958,980</b>	<b>312</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	51,505		12
Structures and Improvements (321)	477,659	331,347	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,044	110,900	17
Diesel Pumping Equipment (326)	2,935		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>675,143</b>	<b>442,247</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	199,623		22
Water Treatment Equipment (332)	89,556		23
<b>Total Water Treatment Plant</b>	<b>289,779</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,621	48	24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			49,971	5
Collecting and Impounding Reservoirs (312)			463,553	6
Lake, River and Other Intakes (313)			3,589	7
Wells and Springs (314)			431,476	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,703	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>959,292</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			51,505	12
Structures and Improvements (321)			809,006	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			253,944	17
Diesel Pumping Equipment (326)			2,935	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,117,390</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			199,623	22
Water Treatment Equipment (332)			89,556	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>289,779</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,669	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	150,613	3,899	26
Transmission and Distribution Mains (343)	1,665,768	377,868	27
Fire Mains (344)	0		28
Services (345)	134,278	2,552	29
Meters (346)	121,667	5,683	30
Hydrants (348)	92,924	16,365	31
Other Transmission and Distribution Plant (349)	197		32
<b>Total Transmission and Distribution Plant</b>	<b>2,169,068</b>	<b>406,415</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,999		35
Computer Equipment (391.1)	1,967		36
Transportation Equipment (392)	64,186		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,535		39
Laboratory Equipment (395)	3,137		40
Power Operated Equipment (396)	8,001		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>87,825</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,180,795</b>	<b>848,974</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,180,795</b>	<b>848,974</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)			154,512 26
Transmission and Distribution Mains (343)			2,043,636 27
Fire Mains (344)			0 28
Services (345)			136,830 29
Meters (346)			127,350 30
Hydrants (348)			109,289 31
Other Transmission and Distribution Plant (349)			197 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,575,483</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,999 35
Computer Equipment (391.1)			1,967 36
Transportation Equipment (392)			64,186 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,535 39
Laboratory Equipment (395)			3,137 40
Power Operated Equipment (396)			8,001 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>87,825</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,029,769</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,029,769</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			9,624	<b>9,624</b>	1
February			8,928	<b>8,928</b>	2
March			10,400	<b>10,400</b>	3
April			10,473	<b>10,473</b>	4
May			10,507	<b>10,507</b>	5
June			10,788	<b>10,788</b>	6
July			10,369	<b>10,369</b>	7
August			9,850	<b>9,850</b>	8
September			9,599	<b>9,599</b>	9
October			9,833	<b>9,833</b>	10
November			9,022	<b>9,022</b>	11
December			9,104	<b>9,104</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>118,497</b>	<b>118,497</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				17,921	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>100,576</b>	16
Less: Water sold				95,951	17
Losses and unaccounted for				<b>4,625</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>5%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
NONE					
Maximum gallons pumped by all methods in any one day during reporting year				5,175	21
Date of maximum: 4/22/1999					22
Cause of maximum:					23
FLUSHING THE HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				1,654	24
Date of minimum: 4/3/1999					25
Total KWH used for pumping for the year				398,574	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>	
WELL 1	1	42	16	35,120	Yes	<b>1</b>
WELL # 2	2	42	16	45,000	Yes	<b>2</b>
WELL # 3	3	42	16	39,100	Yes	<b>3</b>
WELL # 4	4	47	16	35,120	Yes	<b>4</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	WELL # 1	WELL # 2	WELL # 3	1
Location	LEVIS TOWNSHIP	LEVIS TOWNSHIP	LEVIS TOWNSHIP	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1979	1979	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	150	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1979	1979	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 4			14
Location	LEVIS TOWNSHIP			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	15			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	38 X 40 STEEL TANK	BOOSTER STATION - B	WATER SPHEROID	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1926	1979	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	0	165	6
Total capacity in gallons	250,000	50,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	600.0000		600.0000	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	0.750	98	0	0	0	98	1
M	D	1.000	1,062	0	0	0	1,062	2
M	D	1.250	2,440	0	0	0	2,440	3
M	D	1.500	44	0	0	0	44	4
M	D	2.000	8,318	0	0	0	8,318	5
M	D	4.000	9,127	0	0	0	9,127	6
P	D	4.000	600	0	0	0	600	7
M	D	6.000	56,838	162	0	0	57,000	8
M	D	8.000	17,587	1,040	0	0	18,627	9
M	D	10.000	16,114	43	0	0	16,157	10
M	D	12.000	50,911	4,811	0	0	55,722	11
<b>Total Within Municipality</b>			<b>163,139</b>	<b>6,056</b>	<b>0</b>	<b>0</b>	<b>169,195</b>	
<b>Total Utility</b>			<b>163,139</b>	<b>6,056</b>	<b>0</b>	<b>0</b>	<b>169,195</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,068	4	1	0	1,071		1
M	1.000	69	4	0	0	73		2
M	1.500	89	2	1	(86)	4		3
P	2.000	300	0	0	(299)	1		4
M	2.000	26	0	1	0	25		5
M	3.000	6	1	0	0	7		6
M	4.000	6	0	0	0	6		7
M	6.000	9	0	0	0	9		8
<b>Total Utility</b>		<b>1,573</b>	<b>11</b>	<b>3</b>	<b>(385)</b>	<b>1,196</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,021	5	0	0	1,026	47	1
0.750	5	0	0	0	5	0	2
1.000	71	4	0	0	75	21	3
1.500	24	2	0	0	26	3	4
2.000	17	0		0	17	0	5
3.000	4	0	0	0	4	0	6
4.000	6	0	0	0	6	0	7
<b>Total:</b>	<b>1,148</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>1,159</b>	<b>71</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	887	101	0	13	0	25	1,026	1
0.750	0	2	2	1	0	0	5	2
1.000	30	35	2	8	0	0	75	3
1.500	5	16	4	1	0	0	26	4
2.000	0	11	1	4	0	1	17	5
3.000	0	2	0	2	0	0	4	6
4.000	0	0	1	5	0	0	6	7
<b>Total:</b>	<b>922</b>	<b>167</b>	<b>10</b>	<b>34</b>	<b>0</b>	<b>26</b>	<b>1,159</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	15				15	1
Within Municipality	170	10			180	2
<b>Total Fire Hydrants</b>	<b>185</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>195</b>	
<b>Flushing Hydrants</b>						
	6				6	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</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:	200
Number of distribution system valves end of year:	334
Number of distribution valves operated during year:	167

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

The increase in amortization expense is due to a refunding of the revenue bonds. The remaining portion of the original bond discount was written off at the time of the refunding. The amortization expense for the new bond discount is \$629.

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### Water Utility Plant in Service (Page W-08)

The City issued a new series of water revenue bonds to construct a new booster station. The proceeds from the bonds was \$1,070,000 with \$735,000 used to pay off the previous bond issue and the remaining amount was to be used to finance the new booster station.

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### Water Mains (Page W-15)

The water main additions were financed through the water revenue bonds issued for the booster station.

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### Water Services (Page W-16)

Adjustments are to correct for adding number of feet instead of number of services in prior years.

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