



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITYPrincipal Office: 203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589For 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.*

### SIGNATURE PAGE

I WILLIAM BEIL of  
(Person responsible for accounts)

ABBOTSFORD MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/17/2000  
(Date)

CITY ADMINISTRATOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ABBOTSFORD MUNICIPAL WATER UTILITY

**Utility Address:** 203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR WILLIAM BEIL  
**Title:** DPW ADMINISTRATOR

**Office Address:**  
203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**E-mail Address:**

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

**Name:** LARRY L SOYK  
**Title:** ACCOUNTANT

**Office Address:** LARRY SOYK, CPA  
116 N 1ST ST  
P.O. BOX M  
ABBOTSFORD, WI 54405

**Telephone:** (715) 223 - 4723

**Fax Number:** (715) 223 - 4723

**E-mail Address:** SOYKER@PCPROS.NET

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

**Name:** ROBERT MORROW  
**Title:** CHAIRMAN

**Office Address:**  
311 W HICKORY  
ABBOTSFORD, WI 54405

**Telephone:** (715) 223 - 4176

**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:** LARRY L SOYK

**Title:** ACCOUNTANT

**Office Address:** LARRY SOYK, CPA  
116 N 1ST ST  
P.O. BOX M  
ABBOTSFORD, WI 54405

**Telephone:** (715) 223 - 4723

**Fax Number:** (715) 223 - 4723

**E-mail Address:** SOYKER@PCPROS.NET

**Date of most recent audit report:** 6/2/1999

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

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

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**Name:** MR WILLIAM BEIL

**Title:** DPW ADMINISTRATOR

**Office Address:**  
203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMITTEE

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

MR ROBERT MORROW, CHAIRMAN  
MR JOHN MUELLER

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	531,546	534,672	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	139,504	157,345	2
Depreciation Expense (403)	127,978	119,921	3
Amortization Expense (404)	0	0	4
Taxes (408)	106,309	110,065	5
<b>Total Operating Expenses</b>	<b>373,791</b>	<b>387,331</b>	
<b>Net Operating Income</b>	<b>157,755</b>	<b>147,341</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>157,755</b>	<b>147,341</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,004	6,363	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>6,004</b>	<b>6,363</b>	
<b>Total Income</b>	<b>163,759</b>	<b>153,704</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>163,759</b>	<b>153,704</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	174,148	175,181	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	1,362	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>174,148</b>	<b>176,543</b>	
<b>Net Income</b>	<b>(10,389)</b>	<b>(22,839)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	131,018	153,857	19
Balance Transferred from Income (433)	(10,389)	(22,839)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>120,629</b>	<b>131,018</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK INTEREST	6,004	4
<b>Total (Acct. 419):</b>	<b>6,004</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	531,546	0	0	0	531,546	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>531,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,546</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,182,417	6,017,206	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	648,171	520,120	2
<b>Net Utility Plant</b>	<b>5,534,246</b>	<b>5,497,086</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)	42,363	75,877	7
<b>Total Other Property and Investments</b>	<b>42,363</b>	<b>75,877</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(21,314)	93,063	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,086	52,265	11
Other Accounts Receivable (143)	0	51,214	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	28,890	24,735	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>68,662</b>	<b>221,277</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,645,271</b>	<b>5,794,240</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)	292,122	292,122	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	120,629	131,018	<b>23</b>
<b>Total Proprietary Capital</b>	<b>412,751</b>	<b>423,140</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,230,724	3,296,078	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,230,724</b>	<b>3,296,078</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	35,433	142,048	<b>28</b>
Payables to Municipality (233)	288,669	288,669	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	37,169	38,734	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>361,271</b>	<b>469,451</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,640,525	1,605,571	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,645,271</b>	<b>5,794,240</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	6,182,417	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	6,182,417	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	648,171	0	0	0	9
<b>Total Accumulated Provision</b>	648,171	0	0	0	
<b>Net Utility Plant</b>	5,534,246	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>	520,120				<b>520,120</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	127,978				<b>127,978</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,198				<b>1,198</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>129,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,176</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,125				<b>1,125</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>1,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,125</b>	<b>19</b>
<b>Balance End of Year</b>	<b>648,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>648,171</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.17%					<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	28,890	24,735
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>28,890</b>	<b>24,735</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>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>292,122</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)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	8.00%	527,624	<b>1</b>
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	5.00%	2,703,100	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,230,724</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	0	1
<b>Accruals:</b>		
Charged water department expense	106,309	2
Charged electric department expense		3
Charged sewer department expense	887	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>107,196</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	100,670	6
Social Security taxes	5,744	7
PSC Remainder Assessment	782	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>107,196</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
1988 WATER REVENUE BONDS	3,609	42,834	43,104	3,339	1
1997 WATER REVENUE BONDS	35,125	131,314	132,609	33,830	2
<b>Subtotal</b>	<b>38,734</b>	<b>174,148</b>	<b>175,713</b>	<b>37,169</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
LINE OF CREDIT	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>38,734</b>	<b>174,148</b>	<b>175,713</b>	<b>37,169</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	1,605,571	0	0	0	0	<b>1,605,571</b>	1
<b>Add credits during year:</b>							
For Services	467					<b>467</b>	2
For Mains	34,487					<b>34,487</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,640,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,640,525</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
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 REQUIRED	42,363	3
<b>Total (Acct. 125):</b>	<b>42,363</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	61,086	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>61,086</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>	
<hr/>		
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	288,669	16
<b>Total (Acct. 233):</b>	<b>288,669</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<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)	
<b>Add Average:</b>						
Utility Plant in Service	6,099,811	0	0	0	6,099,811	1
Materials and Supplies	26,812	0	0	0	26,812	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	584,145	0	0	0	584,145	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,623,048	0	0	0	1,623,048	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,919,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,919,430</b>	
Net Operating Income	157,755	0	0	0	157,755	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.02%	N/A	N/A	N/A	4.02%	

## 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	292,122	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	125,823	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>417,945</b>	
<b>Net Income</b>		
Net Income	(10,389)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>-2.49%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

    this year concluded a large plant project that has been going on for the past few years.  
    This was the main reason for plant additions as well as contributions in aid of construction.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-17)

service are assessed against property owners per psc rates in effect at the time.

contributions for mains were assessed 100% against the benefited owner.

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**FINANCIAL SECTION FOOTNOTES**

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

June 9, 2000

Mr. William Beil, DPW Administrator  
Abbotsford Municipal Water Utility  
203 East Birch Street  
P.O. Box 589  
Abbotsford, WI 54405-0589

1999 Analytical Review DWCCA-10-ELE

Dear Mr. Beil:

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. By letter dated September 8, 1999, in response to our 1998 review, it was indicated that dollars would be retired from Account 345, Services, to correspond to services units retired in 1997. However, dollars were not retired from Account 345. Please confirm that the account balance for Account 345, Services, is correct, or will be adjusted in 2000 to reflect unit retirements from 1997.

2. Our 1998 analytical review letter indicated the following:

It is noted that \$2,458,592 was added to Account 332, Water Treatment Equipment, during 1997 and 1998, as reported on page W-8, line 23, column (c). During 1999 the cost of this new water treatment plant should be allocated between Account 331, Structures and Improvements, and Account 332, Water Treatment Equipment. A misclassification of this magnitude would delay processing of your next rate case because it would distort the cost of service study. We recommend that you contact the consulting engineer for this project to determine the correct cost allocation. The necessary reclassifications should be reflected in the adjustments column of the Water Plant in Service schedule on page W-8 in the 1999 annual report.

Your September 8, 1999, response indicated the reclassifications would be made in the 1999 annual report. It appears this reclassification was not made. Please confirm that the necessary reclassification will be made in 2000.

3. The September 8, 1999, response to our 1998 review letter indicated that dollars would be retired from Account 346, Meters, to correspond to meter unit retirements made in 1996 and 1997. Dollar retirements were made to Account 346 in 1999; however, meter units were also retired. Please confirm that the dollars retired from Account 346, Meters, included dollars for the units retired in 1996 and 1997. If dollars were not retired for 1996 and

### FINANCIAL SECTION FOOTNOTES

1997 units, please confirm Account 346 will be adjusted accordingly in 2000.

4. During our review, we noted that 42 meters are reported added on the Meters schedule. We also noted \$9,052 added to Account 346, Meters, for an average cost of \$216 per meter. If the entire amount added to Account 346, represents meters, please provide a copy of the invoices for these meters. If a significant portion of the additions is for registers or transponders, please indicate the dollar amount that represents just meters.

5. During our review, we noted \$34,487 reported for mains contributions in Account 271, Contributions in Aid of Construction. The footnote to the Water Mains schedule indicates that mains were financed by a combination of contributions by customers and the balance by the utility. Were the mains assessed against the property owners? If so, please explain the basis of the assessment and if the assessments were deferred? If the mains were not assessed, please explain under what circumstances customers contributed the mains.

6. During our review, we noted \$467 reported in Account 271, Contributions in Aid of Construction for Services. However, a footnote to the Water Services schedule indicates the utility financed the services additions. Who contributed this \$467.

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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\10.doc

cc: Mr. Robert Morrow, Chairman

Reply received from Larry Soyk, Preparer, 7/25/00:

1. Account 345 will be adjusted in 2000 for 97 services retired.
2. Reclassifications will be made in 2000 report.
3. Meter retirements for 1996 and 1997 will be made in 2000.
4. \$5,200 was for meter accessories to repair meters.
5. A business owner was assessed 100% for main to city limits.
6. The \$467 was a customer contributions, not utility.

ele

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	527,268	1
<b>Total Sales of Water</b>	<b>527,268</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	779	2
Other Water Revenues (474)	3,499	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,278</b>	
<b>Total Operating Revenues</b>	<b>531,546</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	95,367	5
General Operating Expenses (680-690)	44,137	6
<b>Total Operation and Maintenance Expenses</b>	<b>139,504</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	127,978	7
Amortization Expense (404)		8
Taxes (408)	106,309	9
<b>Total Other Operating Expenses</b>	<b>234,287</b>	
<b>Total Operating Expenses</b>	<b>373,791</b>	
<b>NET OPERATING INCOME</b>	<b>157,755</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	660	29,428	136,644	4
Commercial	112	23,996	76,250	5
Industrial	16	44,352	99,280	6
<b>Total Metered Sales to General Customers (461)</b>	<b>788</b>	<b>97,776</b>	<b>312,174</b>	
Private Fire Protection Service (462)	3		3,807	7
Public Fire Protection Service (463)	1		192,433	8
Other Sales to Public Authorities (464)	17	6,584	18,854	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>809</b>	<b>104,360</b>	<b>527,268</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)	192,433	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>192,433</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	779	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>779</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,499	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>3,499</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	48,521	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	26,679	3
Chemicals (630)	4,756	4
Supplies and Expenses (640)	10,606	5
Repairs of Water Plant (650)	3,359	6
Transportation Expenses (660)	1,446	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>95,367</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	13,140	8
Office Supplies and Expenses (681)	609	9
Outside Services Employed (682)	12,029	10
Insurance Expense (684)	6,100	11
Employees Pensions and Benefits (686)	12,259	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>44,137</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>139,504</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		100,670	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		887	2
<b>Net property tax equivalent</b>		<b>99,783</b>	
Social Security		5,744	3
PSC Remainder Assessment		782	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>106,309</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.254000				3
County tax rate	mills		11.009000				4
Local tax rate	mills		8.397000				5
School tax rate	mills		10.436000				6
Voc. school tax rate	mills		2.387000				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>32.483000</b>				<b>10</b>
Less: state credit	mills						11
<b>Net tax rate</b>	mills		<b>32.483000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.397000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.823000</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>21.220000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.483000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.653265</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>32.483000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.220000</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,017,205	6,017,205				22
Materials & Supplies	\$	24,734	24,734				23
<b>Subtotal</b>	\$	<b>6,041,939</b>	<b>6,041,939</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,041,939</b>	<b>6,041,939</b>				<b>26</b>
Assessment Ratio	dec.		0.785200				27
<b>Assessed Value</b>	\$	<b>4,744,131</b>	<b>4,744,131</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.220000</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>100,670</b>	<b>100,670</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>100,670</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	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)	87,866		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)	256,526		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>344,392</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	216		12
Structures and Improvements (321)	249,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	19,229		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,702	4,962	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,318		20
<b>Total Pumping Plant</b>	<b>370,866</b>	<b>4,962</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,489,166	59,830	23
<b>Total Water Treatment Plant</b>	<b>2,489,166</b>	<b>59,830</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	58,909		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)			87,866	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)			256,526	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>344,392</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			216	12
Structures and Improvements (321)			249,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			19,229	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,664	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,318	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>375,828</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,548,996	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,548,996</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			58,909	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	620,622		<b>26</b>
Transmission and Distribution Mains (343)	1,664,286	88,157	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	122,021	500	<b>29</b>
Meters (346)	106,506	9,052	<b>30</b>
Hydrants (348)	147,349	3,835	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,719,693</b>	<b>101,544</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	47,806		<b>34</b>
Office Furniture and Equipment (372)	16,642		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	13,051		<b>37</b>
Other General Equipment (379)	15,590		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>93,089</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,017,206</b>	<b>166,336</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>6,017,206</b>	<b>166,336</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)			620,622 26
Transmission and Distribution Mains (343)			1,752,443 27
Fire Mains (344)			0 28
Services (345)			122,521 29
Meters (346)	1,125		114,433 30
Hydrants (348)			151,184 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,125</b>	<b>0</b>	<b>2,820,112</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			47,806 34
Office Furniture and Equipment (372)			16,642 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			13,051 37
Other General Equipment (379)			15,590 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>93,089</b>
<b>Total utility plant in service directly assignable</b>	<b>1,125</b>	<b>0</b>	<b>6,182,417</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,125</b>	<b>0</b>	<b>6,182,417</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			9,893	<b>9,893</b>	1
February			9,219	<b>9,219</b>	2
March			9,728	<b>9,728</b>	3
April			9,366	<b>9,366</b>	4
May			9,939	<b>9,939</b>	5
June			11,008	<b>11,008</b>	6
July			11,233	<b>11,233</b>	7
August			11,069	<b>11,069</b>	8
September			10,009	<b>10,009</b>	9
October			10,213	<b>10,213</b>	10
November			9,908	<b>9,908</b>	11
December			10,230	<b>10,230</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>121,815</b>	<b>121,815</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				280	13
Less: Other utility use				180	14
Other utility use explanation: water breaks					15
Water pumped into distribution system				<b>121,355</b>	16
Less: Water sold				104,360	17
Losses and unaccounted for				<b>16,995</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				484	21
Date of maximum: 1/29/1999					22
Cause of maximum: water break					23
Minimum gallons pumped by all methods in any one day during reporting year				175	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				388,059	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 #01	1	50	24	25,323	Yes	<b>1</b>
WELL #10	10	44	24	47,883	Yes	<b>2</b>
WELL #11	11	38	18	30,186	Yes	<b>3</b>
WELL #12	12	38	12	27,726	Yes	<b>4</b>
WELL #02	2	80	15	30,909	Yes	<b>5</b>
WELL #03	3	42	10	23,420	Yes	<b>6</b>
WELL #04	4	80	6	29,727	Yes	<b>7</b>
WELL #05	5	60	12	47,355	Yes	<b>8</b>
WELL #06	6	92	10	20,665	Yes	<b>9</b>
WELL #07	7	73	10	13,604	Yes	<b>10</b>
WELL #08	8	98	10	19,365	Yes	<b>11</b>
WELL #09	9	71	14	11,437	Yes	<b>12</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	WELL #1	WELL #10	WELL #11	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1988	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	90	40	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	WELL #12	WELL #2	WELL #3	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1998	1936	1998	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	40	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	22 23
Year Installed	1998	1936	1941	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	15	5	26

### 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	#4	#5	#6	1
Location	WELL #4	WELL #5	WELL #6	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	25	350	25	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1948	1958	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	15	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	WELL #7	WELL #8	WELL #9	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	22	25	22	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1979	1976	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	2	2	2	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons	188,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	177	0	0	0	177	1
M	D	3.000	184	0	0	0	184	2
M	D	4.000	3,640	0	0	0	3,640	3
M	D	6.000	60,609	0	0	0	60,609	4
M	D	8.000	28,939	2,205	0	0	31,144	5
M	D	10.000	65	0	0	0	65	6
M	D	12.000	17,216	0	0	0	17,216	7
M	D	16.000	188	0	0	0	188	8
<b>Total Within Municipality</b>			<b>111,018</b>	<b>2,205</b>	<b>0</b>	<b>0</b>	<b>113,223</b>	
<b>Total Utility</b>			<b>111,018</b>	<b>2,205</b>	<b>0</b>	<b>0</b>	<b>113,223</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	747	2	0	0	749		1
M	1.000	50	0	0	0	50		2
M	1.250	9	0	0	0	9		3
M	1.500	4	0	0	0	4		4
M	2.000	17	0	0	0	17		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	11	0	0	0	11		8
<b>Total Utility</b>		<b>846</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>848</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)	
0.750	769	36	44	(23)	<b>738</b>	105	<b>1</b>
1.000	24	0	0	0	<b>24</b>	0	<b>2</b>
1.250	7	0	1	0	<b>6</b>	0	<b>3</b>
1.500	6	2	0	0	<b>8</b>	0	<b>4</b>
2.000	9	1	0	0	<b>10</b>	0	<b>5</b>
3.000	3	3	0	0	<b>6</b>	0	<b>6</b>
4.000	1	0	0	0	<b>1</b>	0	<b>7</b>
<b>Total:</b>	<b>819</b>	<b>42</b>	<b>45</b>	<b>(23)</b>	<b>793</b>	<b>105</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)	
0.750	647	80	6	5	0	0	<b>738</b>	<b>1</b>
1.000	1	15	3	5	0	0	<b>24</b>	<b>2</b>
1.250	0	6	0	0	0	0	<b>6</b>	<b>3</b>
1.500	0	3	1	1	3	0	<b>8</b>	<b>4</b>
2.000	0	6	2	2	0	0	<b>10</b>	<b>5</b>
3.000	0	3	2	1	0	0	<b>6</b>	<b>6</b>
4.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>648</b>	<b>113</b>	<b>14</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>793</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	5				5	1
Within Municipality	140	3			143	2
<b>Total Fire Hydrants</b>	<b>145</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>148</b>	
<b>Flushing Hydrants</b>						
	8				8	3
<b>Total Flushing Hydrants</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</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:	148
Number of distribution system valves end of year:	350
Number of distribution valves operated during year:	255

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## WATER OPERATING SECTION FOOTNOTES

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

A water line project for a main to a customer at the limits of the City was finalized this past year. Also, final payments were made on water treatment property.

\$5,200 of account 346, Meters, represents accessories to salvage meters instead of replacing with new, per response of Larry Soyk, 7/25/00 ele

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### Water Mains (Page W-15)

financing was done by a combination of contributions in aid of construction by customers and the balance was absorbed by the utility. No additional financing occurred.

Per response of Larry Soyk, 7/25/00: a business owner contributed 100% of a main to the city's boundaries. ele

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### Water Services (Page W-16)

additions financed by customers, per response of Larry Soyk, 7/25/00 ele

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### Meters (Page W-17)

adjustments made to balance to inventory

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