



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

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Principal Office: 120 MINER AVENUE WEST  
P.O. BOX 431  
LADYSMITH, WI 54848-0431

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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**

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

**Utility Address:** 120 MINER AVENUE WEST  
P.O. BOX 431  
LADYSMITH, WI 54848-0431

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOEL P. DUTENHOEFER

**Title:** COMPTROLLER

**Office Address:**

120 MINER AVENUE WEST  
P.O. BOX 431  
LADYSMITH, WI 54848-0431

**Telephone:** (715) 532 - 2600

**Fax Number:** (715) 532 - 2620

**E-mail Address:** joeld@centurytel.net

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

**Name:** MR STEPHEN C. OTTO CPA

**Title:** FIELD AUDITOR

**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

**Name:** MR DAN GUDIS

**Title:** COUNCIL PRESIDENT

**Office Address:**

120 MINER AVENUE WEST  
P.O. BOX 431  
LADYSMITH, WI 54848-0431

**Telephone:** (715) 532 - 2600

**Fax Number:** (715) 532 - 2620

**E-mail Address:** joel@centurytel.net

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**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 STEPHEN C. OTTO CPA

**Title:** FIELD AUDITOR

**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 3/8/2000

**Period covered by most recent audit:** 1/1/99-12/31/99

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

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**Name:** MR WILLIAM R. CHRISTIANSON

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

120 MINER AVENUE WEST  
P.O. BOX 431  
LADYSMITH, WI 54848-0431

**Telephone:** (715) 532 - 2600

**Fax Number:** (715) 532 - 2620

**E-mail Address:** joeld@centurytel.net

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

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

- MR KEN BROWN
- MR DAN GUDIS
- MRS ROBIN HEDERER
- MRS WINNIE LEE
- MR JOHN POHLMAN
- MRS PATRICIA REYNOLDS
- MR STAN SCHMIT

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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:**

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	455,569	455,779	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	278,466	257,576	2
Depreciation Expense (403)	68,984	67,823	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,769	82,903	5
<b>Total Operating Expenses</b>	<b>431,219</b>	<b>408,302</b>	
<b>Net Operating Income</b>	<b>24,350</b>	<b>47,477</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>24,350</b>	<b>47,477</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)	36,206	36,434	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>36,206</b>	<b>36,434</b>	
<b>Total Income</b>	<b>60,556</b>	<b>83,911</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>60,556</b>	<b>83,911</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>60,556</b>	<b>83,911</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	810,236	726,325	20
Balance Transferred from Income (433)	60,556	83,911	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>870,792</b>	<b>810,236</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	36,206	5
<b>Total (Acct. 419):</b>	<b>36,206</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				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	455,569	0	0	0	455,569	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>455,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455,569</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	95,946		95,946	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	1,000		1,000	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	275		275	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>97,221</b>	<b>0</b>	<b>97,221</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)	3,540,779	3,419,033	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,112,643	1,075,134	2
<b>Net Utility Plant</b>	<b>2,428,136</b>	<b>2,343,899</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)	524,113	429,391	7
<b>Total Other Property and Investments</b>	<b>524,113</b>	<b>429,391</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	291,732	366,324	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	98,201	94,413	11
Other Accounts Receivable (143)	0	608	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	903	383	14
Materials and Supplies (150)	20,148	20,192	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>410,984</b>	<b>481,920</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)	34,440	41,328	20
<b>Total Deferred Debits</b>	<b>34,440</b>	<b>41,328</b>	
<b>Total Assets and Other Debits</b>	<b>3,397,673</b>	<b>3,296,538</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	671,919	652,783	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	870,792	810,236	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,542,711</b>	<b>1,463,019</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<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>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,864	3,892	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	77,164	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,864</b>	<b>81,056</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	1,323	1,323	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,323</b>	<b>1,323</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</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)	1,850,775	1,751,140	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,397,673</b>	<b>3,296,538</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)	3,499,714	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	41,065				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
<b>Total Utility Plant</b>	<b>3,540,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,112,643	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,112,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,428,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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>	1,075,134				<b>1,075,134</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	68,984				<b>68,984</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,248				<b>3,248</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>
None	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>72,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,232</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	33,947				<b>33,947</b>	<b>15</b>
Cost of removal	776				<b>776</b>	<b>16</b>
Other debits (specify):						<b>17</b>
None	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>34,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,723</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,112,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,112,643</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.10%					<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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	20,148	20,192
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>20,148</b>	<b>20,192</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	N/A	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	N/A	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	652,783	1
<b>Changes during year (explain):</b>		
CAPITAL PAID IN RELATED TO WELL SEARCH (TID #5)	19,136	2
<b>Balance end of year</b>	<u><u>671,919</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.

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

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NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<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	77,164	1
<b>Accruals:</b>		
Charged water department expense	83,769	2
Charged electric department expense		3
Charged sewer department expense	1,292	4
<b>Other (explain):</b>		
CHARGED TO PLANT ACCOUNTS	76	5
CHARGED TO ACCUMULATED DEPRECIATION	21	6
<b>Total Accruals and other credits</b>	<b>85,158</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	154,328	7
Social Security taxes	7,438	8
PSC Remainder Assessment	556	9
<b>Other (explain):</b>		
NONE	0	10
<b>Total payments and other debits</b>	<b>162,322</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	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>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1,751,140	0	0	0	0	1,751,140	1
<b>Add credits during year:</b>							
For Services	3,629					3,629	2
For Mains	96,006					96,006	3
<b>Other (specify):</b>							
NONE	0					0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,850,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,850,775</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,293					128,293	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>		
PLANT REPLACEMENT FUND	524,113	3
<b>Total (Acct. 125):</b>	<b>524,113</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,201	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>98,201</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>		
DELINQUENT BILLINGS PLACED ON THE 1999 TAX ROLL	903	12
<b>Total (Acct. 145):</b>	<b>903</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>		
TOWER PAINTING COSTS (PSC AUTHORIZED 3/23/99)	21,190	15

### 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>		
WELL NO. 6 REHABILITATION COSTS (PSC AUTHORIZED 3/23/99)	13,250	16
<b>Total (Acct. 183):</b>	<b>34,440</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
CUSTOMER CONTRIBUTION HELD UNTIL EXTENSION TAKES PLACE	1,323	18
<b>Total (Acct. 253):</b>	<b>1,323</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	3,449,115	0	0	0	3,449,115	1
Materials and Supplies	20,170	0	0	0	20,170	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,093,888	0	0	0	1,093,888	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	1,800,957	0	0	0	1,800,957	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>574,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574,440</b>	
Net Operating Income	24,350	0	0	0	24,350	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.24%	N/A	N/A	N/A	4.24%	

## 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	662,351	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	840,514	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,502,865</b>	
<b>Net Income</b>		
Net Income	60,556	5
<b>Percent Return on Proprietary Capital</b>	<b>4.03%</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.**

During 1999, the utility had a construction project in the Park Avenue area which consisted of 3525' of 6" main, 7 hydrants, and 34 services.

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANT'S COMPILATION REPORT

Municipal Water Utility  
City of Ladysmith  
Ladysmith, Wisconsin

We have compiled the Municipal Utility Annual Report of the City of Ladysmith Water Utility for the year ended December 31, 1999 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report Form and, accordingly do not express an opinion or any other form of assurance on this report. This financial report was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated March 8, 2000. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

TRACEY & THOLE, S.C., C.P.A.'s

March 8, 2000

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## FINANCIAL SECTION FOOTNOTES

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

May 22, 2000

Mr. Joel P. Dutenhoefer, Comptroller  
Ladysmith Municipal Water Utility  
120 Miner Avenue West  
P.O. Box 431  
Ladysmith, WI 54848-0431

1999 Analytical Review DWCCA-2940-PJL

Dear Mr. Dutenhoefer:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
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cc: Mr. Dan Gudis, Council President

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### Identification and Ownership (Page iv)

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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)	449,784	1
<b>Total Sales of Water</b>	<b>449,784</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,581	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,204	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,785</b>	
<b>Total Operating Revenues</b>	<b>455,569</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	22,788	8
Pumping Expenses (620-625)	38,718	9
Water Treatment Expenses (630-635)	34,138	10
Transmission and Distribution Expenses (640-655)	46,718	11
Customer Accounts Expenses (901-904)	4,807	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	131,297	14
<b>Total Operation and Maintenance Expenses</b>	<b>278,466</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	68,984	15
Amortization Expense (404-407)	0	16
Taxes (408)	83,769	17
<b>Total Other Operating Expenses</b>	<b>152,753</b>	
<b>Total Operating Expenses</b>	<b>431,219</b>	
<b>NET OPERATING INCOME</b>	<b>24,350</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,217	58,503	150,784	4
Commercial	201	37,932	69,681	5
Industrial	23	22,054	27,199	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,441</b>	<b>118,489</b>	<b>247,664</b>	
Private Fire Protection Service (462)	24		25,006	7
Public Fire Protection Service (463)	1		144,546	8
Other Sales to Public Authorities (464)	43	19,517	32,568	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>1,509</b>	<b>138,006</b>	<b>449,784</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	144,546	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>144,546</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,581	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,581</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,302	10
<b>Other (specify):</b>		
MISCELLANEOUS	902	11
<b>Total Other Water Revenues (474)</b>	<b>4,204</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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	22,788	4
<b>Total Source of Supply Expenses</b>	<b>22,788</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,523	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,552	7
Operation Supplies and Expenses (623)	2,147	8
Maintenance of Pumping Plant (625)	6,496	9
<b>Total Pumping Expenses</b>	<b>38,718</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,422	10
Chemicals (631)	18,737	11
Operation Supplies and Expenses (632)	11,979	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>34,138</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	14,023	14
Operation Supplies and Expenses (641)	2,979	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,462	16
Maintenance of Mains (651)	6,179	17
Maintenance of Services (652)	2,751	18
Maintenance of Meters (653)	3,528	19
Maintenance of Hydrants (654)	4,080	20
Maintenance of Other Plant (655)	6,716	21
<b>Total Transmission and Distribution Expenses</b>	<b>46,718</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)	1,852	<b>22</b>
Accounting and Collecting Labor (902)		<b>23</b>
Supplies and Expenses (903)	2,955	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>4,807</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)	32,713	<b>27</b>
Office Supplies and Expenses (921)	2,877	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,350	<b>30</b>
Property Insurance (924)	895	<b>31</b>
Injuries and Damages (925)	9,060	<b>32</b>
Employee Pensions and Benefits (926)	62,116	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	8,812	<b>35</b>
Transportation Expenses (933)	8,474	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>131,297</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>278,466</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	NOT APPLICABLE	77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	1,292	2
<b>Net property tax equivalent</b>		<b>75,872</b>	
Social Security	DIRECT BASED ON PAYROLL	7,341	3
PSC Remainder Assessment	NOT APPLICABLE	556	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>83,769</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			Rusk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.265783				3
County tax rate	mills		7.884552				4
Local tax rate	mills		8.601769				5
School tax rate	mills		18.558301				6
Voc. school tax rate	mills		1.916021				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>37.226426</b>				10
Less: state credit	mills		2.733441				11
<b>Net tax rate</b>	mills		<b>34.492985</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.601769</b>				14
<b>Combined School Tax Rate</b>	mills		<b>20.474322</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>29.076091</b>				17
<b>Total Tax Rate</b>	mills		<b>37.226426</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.781061</b>				19
<b>Total tax net of state credit</b>	mills		<b>34.492985</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.941108</b>				21
Utility Plant, Jan. 1	\$	3,419,033	3,419,033				22
Materials & Supplies	\$	20,192	20,192				23
<b>Subtotal</b>	\$	<b>3,439,225</b>	<b>3,439,225</b>				24
Less: Plant Outside Limits	\$	169,438	169,438				25
<b>Taxable Assets</b>	\$	<b>3,269,787</b>	<b>3,269,787</b>				26
Assessment Ratio	dec.		0.752490				27
<b>Assessed Value</b>	\$	<b>2,460,482</b>	<b>2,460,482</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.941108</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>66,288</b>	<b>66,288</b>				30
Tax Equivalent per 1994 PSC Report	\$	77,164					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>77,164</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	8,002		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)	189,004		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>200,936</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,294		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,915		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>110,209</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,770		23
<b>Total Water Treatment Plant</b>	<b>12,770</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,500		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)			8,002 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)			189,004 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			3,930 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>200,936</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			41,294 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			68,915 17
Diesel Pumping Equipment (326)			0 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>110,209</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			12,770 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,770</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,500 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)	395,160		26
Transmission and Distribution Mains (343)	1,843,908	75,090	27
Fire Mains (344)	0		28
Services (345)	254,455	12,075	29
Meters (346)	127,417	4,755	30
Hydrants (348)	199,137	23,238	31
Other Transmission and Distribution Plant (349)	1,101		32
<b>Total Transmission and Distribution Plant</b>	<b>2,822,678</b>	<b>115,158</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,022		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,561		36
Transportation Equipment (392)	88,024		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	18,152		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	86,410	19,986	41
Communication Equipment (397)	700		42
SCADA Equipment (397.1)	23,784		43
Miscellaneous Equipment (398)	3,659		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>251,924</b>	<b>19,986</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,398,517</b>	<b>135,144</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,398,517</b>	<b>135,144</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)			395,160 26
Transmission and Distribution Mains (343)	24,425		1,894,573 27
Fire Mains (344)			0 28
Services (345)	3,329		263,201 29
Meters (346)	1,336		130,836 30
Hydrants (348)	4,857		217,518 31
Other Transmission and Distribution Plant (349)			1,101 32
<b>Total Transmission and Distribution Plant</b>	<b>33,947</b>	<b>0</b>	<b>2,903,889</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,022 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)			11,561 36
Transportation Equipment (392)			88,024 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			18,152 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			106,396 41
Communication Equipment (397)			700 42
SCADA Equipment (397.1)			23,784 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>271,910</b>
<b>Total utility plant in service directly assignable</b>	<b>33,947</b>	<b>0</b>	<b>3,499,714</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>33,947</b>	<b>0</b>	<b>3,499,714</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			14,516	14,516	1
February			13,486	13,486	2
March			14,345	14,345	3
April			13,553	13,553	4
May			13,562	13,562	5
June			14,760	14,760	6
July			14,101	14,101	7
August			14,079	14,079	8
September			14,553	14,553	9
October			14,904	14,904	10
November			13,738	13,738	11
December			13,202	13,202	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>168,799</b>	<b>168,799</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				152	13
Less: Other utility use				2,408	14
Other utility use explanation:					15
Hydrant Flushing 1,868 Main Leak 200 Tower Flushing 71 Construction 190 Other 79					
Water pumped into distribution system				166,239	16
Less: Water sold				138,006	17
Losses and unaccounted for				28,233	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Not Applicable					
Maximum gallons pumped by all methods in any one day during reporting year				718	21
Date of maximum: 6/29/1999					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				349	24
Date of minimum: 12/22/1999					25
Total KWH used for pumping for the year				261,458	26
If water is purchased: Vendor Name: N / A					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>	
E. 14TH STREET S.	WELL #2	76	16	48,197	Yes	<b>1</b>
E. 14TH STREET S.	WELL #3	104	16	90,699	Yes	<b>2</b>
WORDEN AVENUE E.	WELL #4	97	16	0	No	<b>3</b>
E. 3RD STREET N.	WELL #5	88	16	269,444	Yes	<b>4</b>
BARNETT ROAD	WELL #6	77	16	54,123	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. WORDEN AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1949	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	380	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6		14
Location	E. 3RD STREET N.	BARNETT ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1959	1985		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	130		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		23
Year Installed	1959	1985		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	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	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1914	1980	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	144	119	6
Total capacity in gallons	100,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	206	0	0	0	206	1	
M	D	1.250	11	0	0	0	11	2	
P	D	1.500	210	0	0	0	210	3	
M	D	2.000	210	0	0	0	210	4	
M	D	2.500	7,043	0	455	0	6,588	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	25,249	0	310	0	24,939	7	
A	D	6.000	3,320	0	0	0	3,320	8	
M	D	6.000	68,228	3,525	390	0	71,363	9	
M	S	6.000	430	0	0	0	430	10	
P	D	6.000	2,749	0	1,515	0	1,234	11	
M	D	8.000	24,495	0	0	0	24,495	12	
M	S	8.000	150	0	0	0	150	13	
P	D	8.000	1,080	0	0	0	1,080	14	
M	D	10.000	23,706	0	0	0	23,706	15	
M	S	10.000	60	0	0	0	60	16	
P	D	10.000	4,291	0	0	0	4,291	17	
M	D	12.000	8,988	0	0	0	8,988	18	
P	D	12.000	5,272	0	0	0	5,272	19	
<b>Total Within Municipality</b>			<b>175,878</b>	<b>3,525</b>	<b>2,670</b>	<b>0</b>	<b>176,733</b>		
M	D	4.000	600	0	0	0	600	20	
M	D	10.000	9,100	0	0	0	9,100	21	
P	D	12.000	300	0	0	0	300	22	
<b>Total Outside of Municipality</b>			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>		
<b>Total Utility</b>			<b>185,878</b>	<b>3,525</b>	<b>2,670</b>	<b>0</b>	<b>186,733</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	1,192	0	34	0	1,158	115	1
M	1.000	192	40	0	0	232	16	2
M	1.500	13	0	0	0	13		3
M	2.000	43	2	1	0	44	1	4
M	3.000	4	0	0	0	4	1	5
M	4.000	6	0	0	0	6		6
P	4.000	1	0	0	0	1		7
M	8.000	4	2	0	0	6		8
P	12.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,456</b>	<b>44</b>	<b>35</b>	<b>0</b>	<b>1,465</b>	<b>133</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,449	25	5	0	<b>1,469</b>	135	<b>1</b>
1.000	76	3	5	0	<b>74</b>	15	<b>2</b>
1.500	16	0	1	0	<b>15</b>	5	<b>3</b>
2.000	42	3	2	0	<b>43</b>	9	<b>4</b>
3.000	6	1	1	0	<b>6</b>	3	<b>5</b>
4.000	2	0	0	0	<b>2</b>	0	<b>6</b>
<b>Total:</b>	<b>1,591</b>	<b>32</b>	<b>14</b>	<b>0</b>	<b>1,609</b>	<b>167</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,227	131	11	14	0	86	<b>1,469</b>	<b>1</b>
1.000	5	46	9	7	0	7	<b>74</b>	<b>2</b>
1.500	0	9	3	3	0	0	<b>15</b>	<b>3</b>
2.000	0	20	7	14	0	2	<b>43</b>	<b>4</b>
3.000	0	3	0	2	0	1	<b>6</b>	<b>5</b>
4.000	0	0	0	2	0	0	<b>2</b>	<b>6</b>
<b>Total:</b>	<b>1,232</b>	<b>209</b>	<b>30</b>	<b>42</b>	<b>0</b>	<b>96</b>	<b>1,609</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	13				13	<b>1</b>
Within Municipality	233	10	6		237	<b>2</b>
<b>Total Fire Hydrants</b>	<b>246</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>250</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	250
Number of distribution system valves end of year:	459
Number of distribution valves operated during year:	260

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## WATER OPERATING SECTION FOOTNOTES

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

A/C #605 Maintenance of Water Source Plant:

Increase is the result of major repairs and rehabilitation to Well #5 amounting to \$19,247.

A/C #632 Operation Supplies and Expenses:

Increase is the result of additional testing costs amounting to \$5,180.

A/C #652 Maintenance of Services:

This account has decreased as more of the crew's time was spent on operation labor. 1998 maintenance of services was also high compared to 1997.

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

A/C #396 Power Operating Equipment: The utility purchased a standby generator.

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### Water Mains (Page W-15)

Main additions were assessed to property owners based on frontage footage. The City's general fund purchased all of the assessments from the utility.

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### Water Services (Page W-16)

The utility financed replacement services. New services were financed by Cz-1 (6) and larger (3) at actual cost.

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