



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

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Principal Office: 300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** STEVENS POINT MUNICIPAL WATER UTILITY

**Utility Address:** 300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**When was utility organized?** 7/1/1922

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS KIM M. HALVERSON  
**Title:** ADMINISTRATIVE SERVICES MANAGER

**Office Address:**  
300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**E-mail Address:** kimsph2o@coredcs.com

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR. W. SCOTT SCHULTZ  
**Title:** COMMISSION PRESIDENT

**Office Address:**  
809 SOMMERS ST.  
STEVENS POINT, WI 54481

**Telephone:** (715) 341 - 3318

**Fax Number:**

**E-mail Address:**

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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:** VIRCHOW KRAUSE & COMPANY, LLP

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
FIRSTAR PLAZA, SUITE 339, 401 FIFTH  
WAUSAU, WI 54403

**Telephone:** (715) 842 - 3324

**Fax Number:** (715) 842 - 8146

**E-mail Address:**

**Date of most recent audit report:** 3/7/2000

**Period covered by most recent audit:** JANAUARY 1, 1999 THROUGH DECEMBER 31, 19

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

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**Name:** MR GREGORY R. DISHER

**Title:** ADMINISTRATOR

**Office Address:**

300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**Telephone:** (715) 345 - 5260

**Fax Number:** (715) 345 - 5369

**E-mail Address:** waterdpt@coredcs.com

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**Name:** MRS KIM M. HALVERSON

**Title:** ADMINISTRATIVE SERVICES MANAGER

**Office Address:**

300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54401-0242

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**E-mail Address:** kimsph2o@coredcs.com

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**Name of utility commission/committee:** STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

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

- MR PAUL ADAMSKI
- MR DAVID ECKHOLM
- MR RICHARD LETTO
- MR W. SCOTT SCHULTZ, PRESIDENT
- MR EUGENE TUBBS, SECERETARY

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**Is sewer service rendered by the utility?** YES

**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**

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## IDENTIFICATION AND OWNERSHIP

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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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**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)	2,466,720	2,512,052	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,048,830	939,540	2
Depreciation Expense (403)	295,022	282,647	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	354,997	354,124	5
<b>Total Operating Expenses</b>	<b>1,698,849</b>	<b>1,576,311</b>	
<b>Net Operating Income</b>	<b>767,871</b>	<b>935,741</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>767,871</b>	<b>935,741</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,257)	(506)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	145,638	102,457	10
Miscellaneous Nonoperating Income (421)	1,262	16,072	11
<b>Total Other Income</b>	<b>145,643</b>	<b>118,023</b>	
<b>Total Income</b>	<b>913,514</b>	<b>1,053,764</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,319	17,593	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,319</b>	<b>17,593</b>	
<b>Income Before Interest Charges</b>	<b>911,195</b>	<b>1,036,171</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)	72,104	50,141	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	35,864	0	19
<b>Total Interest Charges</b>	<b>36,240</b>	<b>50,141</b>	
<b>Net Income</b>	<b>874,955</b>	<b>986,030</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,703,041	5,717,011	20
Balance Transferred from Income (433)	874,955	986,030	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>7,577,996</b>	<b>6,703,041</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 BANK ACCOUNTS	145,638	5
<b>Total (Acct. 419):</b>	<b>145,638</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
TIMBER SALES	1,262	6
<b>Total (Acct. 421):</b>	<b>1,262</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
TIMBER SALE EXPENSES	2,319	8
<b>Total (Acct. 426):</b>	<b>2,319</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)	2,464				2,464	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	2,034				2,034	2
Payroll	699				699	3
Materials	283				283	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
SOC SEC,WORK/COMP & OVERHEAD	443				443	6
TRANSPORTATION EXPENSE	64				64	7
TOOLS & WORK & POWER EQUIPMENT	198				198	8
<b>Total costs and expenses</b>	<b>3,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,721</b>	
<b>Net income (or loss)</b>	<b>(1,257)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,257)</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	2,466,720	0	0	0	2,466,720	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	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	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,466,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,466,720</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	71,761	11,051	82,812	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	98,111		98,111	5
Merchandising and jobbing	997		997	6
Other nonutility expenses			0	7
Water utility plant accounts	3,667		3,667	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	11,051	(11,051)	0	18
All other accounts	322,654		322,654	19
<b>Total Payroll</b>	<b>508,241</b>	<b>0</b>	<b>508,241</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	20,546,369	17,635,686	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,026,839	2,745,761	2
<b>Net Utility Plant</b>	<b>17,519,530</b>	<b>14,889,925</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>17,519,530</b>	<b>14,889,925</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	770,405	335,667	9
<b>Total Other Property and Investments</b>	<b>770,405</b>	<b>335,667</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	955,449	513,746	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,775,000	1,625,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	379,733	352,354	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	281,480	328,268	18
Materials and Supplies (151-163)	186,386	172,250	19
Prepayments (165)	15,292	15,020	20
Interest and Dividends Receivable (171)	2,573	5,356	21
Accrued Utility Revenues (173)	91,388	91,436	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>3,687,701</b>	<b>3,103,830</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	33,655	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>33,655</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>22,011,291</b>	<b>18,329,422</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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	7,577,996	6,703,041	28
<b>Total Proprietary Capital</b>	<b>9,651,837</b>	<b>8,776,882</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,925,500	980,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,925,500</b>	<b>980,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	638,502	116,018	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	333,470	333,470	36
Interest Accrued (237)	19,050	58,319	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
<b>Total Current and Accrued Liabilities</b>	<b>991,022</b>	<b>507,807</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	116,292	103,450	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>116,292</b>	<b>103,450</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,326,640	7,961,281	49
<b>Total Liabilities and Other Credits</b>	<b>22,011,291</b>	<b>18,329,420</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)	18,274,549	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	24,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	2,247,820				7
<b>Total Utility Plant</b>	<b>20,546,369</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 (111)	3,026,839	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>3,026,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>17,519,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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>	2,745,761				2,745,761	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	295,022				295,022	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,287				27,287	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	23,608				23,608	9
Salvage	2,002				2,002	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>347,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,919</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	66,793				66,793	15
Cost of removal	48				48	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>66,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,841</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,026,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,026,839</b>	<b>20</b>
						21
						22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					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 (154)	183,976	169,744
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	2,410	2,506
Stores expense (163)	0	0
<b>Total Materials and Supplies</b>	<b>186,386</b>	<b>172,250</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>				
DEBT ISSUE COSTS FOR 1999 DEBT	0	0	10,500	1
RECLASS OF ISSUE COSTS	0	0	23,155	2
<b>Total</b>			<b>33,655</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,073,841	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,073,841</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)
Total Reacquired Bonds (Account 222)				0
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</u></u>

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	05/01/1999	11/01/2009	4.09%	2,215,000	1
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	710,500	2
<b>Total for Account 223</b>				<b><u>2,925,500</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	333,470	1
<b>Accruals:</b>		
Charged water department expense	354,997	2
Charged electric department expense	0	3
Charged sewer department expense	19,648	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>374,645</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	333,470	6
Social Security taxes	38,023	7
PSC Remainder Assessment	3,152	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>374,645</u>	
<b>Balance end of year</b>	<u><u>333,470</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>					
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>					
1994 BOND INTEREST FOR WELL 10 INSTALLATION	58,319	18,539	76,858	0	2
1999 BOND INTEREST FOR WELL 4 TREATMENT PLANT		35,864	21,239	14,625	3
1999 REFUNDING OF 1994		17,701	13,276	4,425	4
<b>Subtotal</b>	<b>58,319</b>	<b>72,104</b>	<b>111,373</b>	<b>19,050</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>58,319</b>	<b>72,104</b>	<b>111,373</b>	<b>19,050</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	7,961,281	0	0	0	0	<b>7,961,281</b>	1
<b>Add credits during year:</b>							
For Services	65,304					<b>65,304</b>	2
For Mains	298,840					<b>298,840</b>	3
<b>Other (specify):</b>							
MAINS CONNECTION FEES	1,215					<b>1,215</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>8,326,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,326,640</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					<b>687,008</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>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	770,405	5
<b>Total (Acct. 128):</b>	<b>770,405</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	379,733	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>379,733</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</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.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
1/2 ADM SALARY, CONSTRUC PAYMENT, INTEREST RECALC ETC	281,480	16
<b>Total (Acct. 145):</b>	<b>281,480</b>	
<b>Prepayments (165):</b>		
NONE	15,292	17
<b>Total (Acct. 165):</b>	<b>15,292</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	17,828,397	0	0	0	<b>17,828,397</b>	<b>1</b>
Materials and Supplies	176,860	0	0	0	<b>176,860</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,886,300	0	0	0	<b>2,886,300</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	8,143,960	0	0	0	<b>8,143,960</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,974,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,974,997</b>	
Net Operating Income	767,871	0	0	0	<b>767,871</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	11.01%	N/A	N/A	N/A	11.01%	

## 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	2,073,841	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,140,518	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>9,214,359</b>	
<b>Net Income</b>		
Net Income	874,955	5
<b>Percent Return on Proprietary Capital</b>	<b>9.50%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NEW WATER MAINS, SERVICES AND HYDRANTS WERE INSTALLED CITY WIDE. THEY WERE ALL PART OF PROJECTS FINANCED BY THE CITY OF STEVENS POINT, PORTAGE COUNTY, PRIVATE DEVELOPERS AND THE WATER DEPARTMENT.

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

OUR RATES DID NOT CHANGE IN 1999.

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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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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE DEBT ISSUE FOR 1994 WAS REFINANCED IN 1999. THE NEW INTEREST RATE FOR THE REFINANCED PORTION OF THE DEBT IS 3.81834749% AND NOW MATURES ON 12/01/2004.

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**FINANCIAL SECTION FOOTNOTES**

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

November 27, 2000

Mrs. Kim M. Halverson, Administrative Services Manager  
Stevens Point Municipal Water Utility  
300 Bliss Avenue  
P.O. Box 0242  
Stevens Point, WI 54481-0242

1999 Analytical Review DWCCA-5690-ELE

Dear Mrs. Halverson:

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. Please provide a description of the \$8,851 charged to Account 315, Infiltration Galleries and Tunnels, on page W-8, line 9, column (c). It is noted this is an account which has not been used in previous years.
2. We noted \$281,480 reported in Account 145, Receivables from Municipality, described as "receivables from municipalities." The head note to this schedule, F-19, requests that descriptions be provided using other than the account title. Please provide a brief description of this amount.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5690.doc

cc: Mr. W. Scott Schultz, President

response received 11/28/00

1. A/c 315 should be a/c 321, gas pipe from one well house to another.
2. Receivables were 1/2 cost of administrator's salary, two diggers hotline

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## FINANCIAL SECTION FOOTNOTES

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locate bills, construction costs, correction to interest payment.  
ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,426,088	1
<b>Total Sales of Water</b>	<b>2,426,088</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,970	2
Miscellaneous Service Revenues (471)	4,025	3
Rents from Water Property (472)	1,767	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,870	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>40,632</b>	
<b>Total Operating Revenues</b>	<b>2,466,720</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	62,896	8
Pumping Expenses (620-633)	159,319	9
Water Treatment Expenses (640-652)	96,618	10
Transmission and Distribution Expenses (660-678)	377,430	11
Customer Accounts Expenses (901-905)	95,597	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	256,970	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,048,830</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	295,022	15
Amortization Expense (404-407)	0	16
Taxes (408)	354,997	17
<b>Total Other Operating Expenses</b>	<b>650,019</b>	
<b>Total Operating Expenses</b>	<b>1,698,849</b>	
<b>NET OPERATING INCOME</b>	<b>767,871</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	6,695	428,828	875,054	4
Commercial	1,002	439,761	504,585	5
Industrial	38	1,254,329	583,071	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,735</b>	<b>2,122,918</b>	<b>1,962,710</b>	
Private Fire Protection Service (462)	95		18,470	7
Public Fire Protection Service (463)	2		272,448	8
Other Sales to Public Authorities (464)	148	155,110	169,860	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	1	0	2,600	11
Interdepartmental Sales (467)	0		0	12
<b>Total Sales of Water</b>	<b>7,981</b>	<b>2,278,028</b>	<b>2,426,088</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600 1
<b>Total</b>		<b>0</b>	<b>2,600</b>

### 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)	272,404	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	44	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>272,448</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,970	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>6,970</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	4,025	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,025</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER ANTENNA RENT	1,767	8
<b>Total Rents from Water Property (472)</b>	<b>1,767</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	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	27,870	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>27,870</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	5,574	1
Operation Labor and Expenses (601)	696	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	56,626	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>62,896</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	7,074	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	132,413	17
Pumping Labor and Expenses (624)	437	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	10,392	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	9,003	25
<b>Total Pumping Expenses</b>	<b>159,319</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	73,453	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	21,205	<b>28</b>
Miscellaneous Expenses (643)	600	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,360	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>96,618</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,574	<b>34</b>
Storage Facilities Expenses (661)	1,487	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,159	<b>36</b>
Meter Expenses (663)	31,981	<b>37</b>
Customer Installations Expenses (664)	0	<b>38</b>
Miscellaneous Expenses (665)	52,464	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	5,574	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	5,817	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	70,594	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	150,857	<b>46</b>
Maintenance of Meters (676)	9,754	<b>47</b>
Maintenance of Hydrants (677)	40,169	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>377,430</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	16,949	<b>50</b>
Meter Reading Labor (902)	19,421	<b>51</b>
Customer Records and Collection Expenses (903)	59,227	<b>52</b>
Uncollectible Accounts (904)	0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>95,597</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,947	56
Office Supplies and Expenses (921)	22,511	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	18,458	59
Property Insurance (924)	4,111	60
Injuries and Damages (925)	27,322	61
Employee Pensions and Benefits (926)	139,563	62
Regulatory Commission Expenses (928)	16	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	15,671	65
Rents (931)	0	66
Maintenance of General Plant (932)	11,371	67
<b>Total Administrative and General Expenses</b>	<b>256,970</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,048,830</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		333,470	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,230	2
<b>Net property tax equivalent</b>		<b>323,240</b>	
Social Security		28,605	3
PSC Remainder Assessment		3,152	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>354,997</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			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.223428				3
County tax rate	mills		5.829788				4
Local tax rate	mills		10.830985				5
School tax rate	mills		10.022611				6
Voc. school tax rate	mills		1.786390				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>28.693202</b>				<b>10</b>
Less: state credit	mills		1.684693				11
<b>Net tax rate</b>	mills		<b>27.008509</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.830985</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.809001</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>22.639986</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.693202</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789037</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.008509</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.310702</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>17,635,686</b>	17,635,686				22
Materials & Supplies	\$	<b>172,250</b>	172,250				23
<b>Subtotal</b>	\$	<b>17,807,936</b>	<b>17,807,936</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,473,777</b>	1,473,777				25
<b>Taxable Assets</b>	\$	<b>16,334,159</b>	<b>16,334,159</b>				<b>26</b>
Assessment Ratio	dec.		0.895100				27
<b>Assessed Value</b>	\$	<b>14,620,706</b>	<b>14,620,706</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.310702</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>311,577</b>	<b>311,577</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>333,470</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,081,013		8
Infiltration Galleries and Tunnels (315)	0	8,851	9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,081,013</b>	<b>8,851</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	123,753		12
Structures and Improvements (321)	418,140		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,782	7,900	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,156	125,961	20
<b>Total Pumping Plant</b>	<b>888,831</b>	<b>133,861</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,923	1,046	23
<b>Total Water Treatment Plant</b>	<b>29,923</b>	<b>1,046</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,148		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,081,013	8
Infiltration Galleries and Tunnels (315)			8,851	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>1,089,864</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			123,753	12
Structures and Improvements (321)	7,767		410,373	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,849		323,833	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			144,117	20
<b>Total Pumping Plant</b>	<b>20,616</b>	<b>0</b>	<b>1,002,076</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,833		29,136	23
<b>Total Water Treatment Plant</b>	<b>1,833</b>	<b>0</b>	<b>29,136</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,148	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	333,980		26
Transmission and Distribution Mains (343)	9,422,183	548,138	27
Fire Mains (344)	0		28
Services (345)	2,276,970	112,675	29
Meters (346)	1,071,370	40,168	30
Hydrants (348)	1,294,429	94,293	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>14,408,080</b>	<b>795,274</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	213,994	6,597	34
Office Furniture and Equipment (391)	26,123	12,078	35
Computer Equipment (391.1)	52,710		36
Transportation Equipment (392)	118,739		37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	86,396	1,389	39
Laboratory Equipment (395)	17,044		40
Power Operated Equipment (396)	76,419		41
Communication Equipment (397)	13,060		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>623,904</b>	<b>20,064</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,031,751</b>	<b>959,096</b>	
Common Utility Plant Allocated to Water Department	350,495		46
<b>Total utility plant in service</b>	<b>17,382,246</b>	<b>959,096</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)			333,980	26
Transmission and Distribution Mains (343)	4,582		9,965,739	27
Fire Mains (344)			0	28
Services (345)	3,276		2,386,369	29
Meters (346)	29,477		1,082,061	30
Hydrants (348)	1,455		1,387,267	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>38,790</b>	<b>0</b>	<b>15,164,564</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			15,741	33
Structures and Improvements (390)			220,591	34
Office Furniture and Equipment (391)	4,680		33,521	35
Computer Equipment (391.1)			52,710	36
Transportation Equipment (392)			118,739	37
Stores Equipment (393)			3,678	38
Tools, Shop and Garage Equipment (394)	874		86,911	39
Laboratory Equipment (395)			17,044	40
Power Operated Equipment (396)			76,419	41
Communication Equipment (397)			13,060	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>5,554</b>	<b>0</b>	<b>638,414</b>	
<b>Total utility plant in service directly assignable</b>	<b>66,793</b>	<b>0</b>	<b>17,924,054</b>	
Common Utility Plant Allocated to Water Department			350,495	46
<b>Total utility plant in service</b>	<b>66,793</b>	<b>0</b>	<b>18,274,549</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	183,701	2.00%	31,782	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>183,701</b>		<b>31,782</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	161,438	2.00%	10,197	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	220,020	4.00%	14,590	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	10,131	4.00%	1,680	15
<b>Total Pumping Plant</b>	<b>391,589</b>		<b>26,467</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	17,538	8.00%	2,543	17
<b>Total Water Treatment Plant</b>	<b>17,538</b>		<b>2,543</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	180,119	1.00%	6,212	19
Transmission and Distribution Mains (343)	1,004,146	1.00%	101,328	20
Fire Mains (344)	0			21
Services (345)	298,597	2.00%	48,177	22
Meters (346)	237,732	5.00%	54,573	23
Hydrants (348)	161,462	1.00%	20,956	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,882,056</b>		<b>231,246</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					215,483	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,483</b>	
321	7,767				163,868	8
322					0	9
323					0	10
324					0	11
325	12,849				221,761	12
326					0	13
327					0	14
328					11,811	15
	<b>20,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,440</b>	
331					0	16
332	1,833				18,248	17
	<b>1,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,248</b>	
341					0	18
342					186,331	19
343	4,582				1,100,892	20
344					0	21
345	3,276	48			343,450	22
346	29,477		1,333		264,161	23
348	1,455		669		181,632	24
349					0	25
	<b>38,790</b>	<b>48</b>	<b>2,002</b>	<b>0</b>	<b>2,076,466</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	52,358	2.00%	4,908	<b>26</b>
Office Furniture and Equipment (391)	17,491	5.00%	1,891	<b>27</b>
Computer Equipment (391.1)	19,657	2.00%	13,178	<b>28</b>
Transportation Equipment (392)	65,822	0.10%	12,539	<b>29</b>
Stores Equipment (393)	1,416	0.05%	216	<b>30</b>
Tools, Shop and Garage Equipment (394)	51,373	0.06%	5,429	<b>31</b>
Laboratory Equipment (395)	6,678	0.05%	1,002	<b>32</b>
Power Operated Equipment (396)	4,434	0.06%	4,639	<b>33</b>
Communication Equipment (397)	8,993	0.09%	1,187	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>228,222</u></b>		<b><u>44,989</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>2,703,106</u></b>		<b><u>337,027</u></b>	
Common Utility Plant Allocated to Water Department	42,655		8,890	<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>2,745,761</u></u></b>		<b><u><u>345,917</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					57,266	26
391	4,680				14,702	27
391.1					32,835	28
392					78,361	29
393					1,632	30
394	874				55,928	31
395					7,680	32
396					9,073	33
397					10,180	34
397.1					0	35
398					0	36
399					0	37
	<b>5,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,657</b>	
	<b>66,793</b>	<b>48</b>	<b>2,002</b>	<b>0</b>	<b>2,975,294</b>	
					<b>51,545</b>	<b>38</b>
	<b>66,793</b>	<b>48</b>	<b>2,002</b>	<b>0</b>	<b>3,026,839</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			186,657	186,657	1
February			166,058	166,058	2
March			199,795	199,795	3
April			197,404	197,404	4
May			225,341	225,341	5
June			257,831	257,831	6
July			255,326	255,326	7
August			255,007	255,007	8
September			259,933	259,933	9
October			226,404	226,404	10
November			178,315	178,315	11
December			184,276	184,276	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>2,592,347</b>	<b>2,592,347</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				7,890	13
Less: Other utility use				17,374	14
Other utility use explanation:					15
House to house connections for construction and leaks, water running for the winter due to freeze ups, hydrant flow testing, street sweeping, fire fighting and leaks.					
Water pumped into distribution system				2,567,083	16
Less: Water sold				2,278,028	17
Losses and unaccounted for				289,055	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, 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				11,839	21
Date of maximum: 6/22/1999					22
Cause of maximum:					23
Consolidated Paper usage and sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year				3,148	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				2,943,920	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>	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	<b>1</b>
IVERSON PARK	4	53	26	1,500,000	No	<b>2</b>
IVERSON PARK	5	73	16	2,016,000	Yes	<b>3</b>
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	<b>4</b>
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	<b>5</b>
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	<b>6</b>
AIRPORT WELLFIELD	9	81	19	1,728,000	Yes	<b>7</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	IVER STATION LARGE PUMP	TER STATION SMALL PUMP	WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	1969	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,560	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	U S MOTORS	9 10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	S	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	BYRON-JACKSON	18
Year Installed	1995	1960	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,300	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	FAIRBANKS-MORSE	WESTINGHOUSE	22 23
Year Installed	1995	1960	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	125	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	WELL #6	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1968	1956		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	32	162		6
Total capacity in gallons	2,500,000	1,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	13,147	0	0	0	13,147	1	
P	D	2.000	149	0	0	0	149	2	
M	D	3.000	824	0	0	0	824	3	
M	D	4.000	9,399	0	67	0	9,332	4	
M	D	6.000	246,472	120	3,583	0	243,009	5	
P	D	6.000	531	0	0	0	531	6	
M	D	8.000	138,432	10,221	0	0	148,653	7	
P	D	8.000	4,269	0	0	0	4,269	8	
M	D	10.000	32,414	29	0	0	32,443	9	
P	D	10.000	39	0	0	0	39	10	
M	D	12.000	149,269	8,623	0	0	157,892	11	
M	D	14.000	14	0	0	0	14	12	
M	D	16.000	31,471	0	0	0	31,471	13	
M	D	18.000	2,790	0	0	0	2,790	14	
M	D	20.000	375	0	0	0	375	15	
M	T	24.000	1,747	0	0	0	1,747	16	
M	T	30.000	6,654	0	0	0	6,654	17	
<b>Total Within Municipality</b>			<b>637,996</b>	<b>18,993</b>	<b>3,650</b>	<b>0</b>	<b>653,339</b>		
M	D	8.000	28,854	0	0	0	28,854	18	
M	D	10.000	1,300	0	0	0	1,300	19	
M	D	12.000	18,767	0	0	0	18,767	20	
M	D	16.000	3,507	0	0	0	3,507	21	
M	T	16.000	2,800	0	0	0	2,800	22	
M	T	24.000	5,206	0	0	0	5,206	23	
M	T	30.000	1,500	0	0	0	1,500	24	
<b>Total Outside of Municipality</b>			<b>61,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,934</b>		
<b>Total Utility</b>			<b>699,930</b>	<b>18,993</b>	<b>3,650</b>	<b>0</b>	<b>715,273</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)	
P	1.000	62	0	0	0	62		1
M	1.000	217	4	1	0	220	131	2
M	1.250	342	0	4	0	338		3
M	1.500	2	0	0	0	2		4
M	2.000	3,297	0	21	0	3,276	57	5
P	2.000	1,562	90	1	0	1,651		6
M	3.000	7	0	0	0	7	5	7
M	4.000	91	2	0	0	93	3	8
M	6.000	87	0	0	0	87	1	9
M	8.000	33	4	0	0	37		10
P	10.000	1	0	0	0	1		11
M	10.000	12	0	0	0	12		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>5,716</b>	<b>100</b>	<b>27</b>	<b>0</b>	<b>5,789</b>	<b>197</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,921	150	531	340	<b>6,880</b>	496	<b>1</b>
0.750	299	150	20	(11)	<b>418</b>	63	<b>2</b>
1.000	449	25	19	18	<b>473</b>	46	<b>3</b>
1.500	1	0	0	0	<b>1</b>	0	<b>4</b>
2.000	234	5	0	0	<b>239</b>	32	<b>5</b>
3.000	75	0	0	(2)	<b>73</b>	41	<b>6</b>
4.000	31	0	0	0	<b>31</b>	11	<b>7</b>
6.000	1	0	0	0	<b>1</b>	1	<b>8</b>
8.000	2	0	0	0	<b>2</b>	2	<b>9</b>
<b>Total:</b>	<b>8,013</b>	<b>330</b>	<b>570</b>	<b>345</b>	<b>8,118</b>	<b>692</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	6,307	429	9	21	2	112	<b>6,880</b>	<b>1</b>
0.750	253	90	3	7	0	65	<b>418</b>	<b>2</b>
1.000	112	313	5	28	0	15	<b>473</b>	<b>3</b>
1.500	0	1	0	0	0	0	<b>1</b>	<b>4</b>
2.000	5	142	7	42	1	42	<b>239</b>	<b>5</b>
3.000	0	26	3	38	5	1	<b>73</b>	<b>6</b>
4.000	0	13	6	10	0	2	<b>31</b>	<b>7</b>
6.000	0	1	0	0	0	0	<b>1</b>	<b>8</b>
8.000	0	0	2	0	0	0	<b>2</b>	<b>9</b>
<b>Total:</b>	<b>6,677</b>	<b>1,015</b>	<b>35</b>	<b>146</b>	<b>8</b>	<b>237</b>	<b>8,118</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	97				97	1
Within Municipality	880	35	6		909	2
<b>Total Fire Hydrants</b>	<b>977</b>	<b>35</b>	<b>6</b>	<b>0</b>	<b>1,006</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 977  
 Number of distribution system valves end of year: 1,033  
 Number of distribution valves operated during year: 760

### WATER OPERATING SECTION FOOTNOTES

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#### Sales for Resale (Acct. 466) (Page W-03)

There is no consumption listed as the revenue is for standby fees only.

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

W-05

614-00 IS UP BECAUSE SAFE DRINKING WATER SAMPLES ARE DONE EVERY TWO YEARS AND THE COSTS FOR THESE SAMPLES ARE EXPENSIVE. ALSO WE PAID A CONTRACT AMOUNT FOR A MANGANESE STUDY TO A UNIVERSITY STUDENT.

665-00 THERE WERE CHARGES TO CONVERT FROM PROPANE TO NATURAL GAS HEAT AT TWO OF OUR WELL BUILDINGS, LABOR INCREASED FOR INSPECTOR AND CAD TECHNICIAN AND ADDITIONAL DRAFTING SUPPLIES WERE NEEDED.

673-00 REPAIRS WERE NEEDED ON A RAILROAD BRIDGE WHERE A WATER MAIN IS HUNG. THE HANGERS WERE GETTING BROKEN. ALSO WAGES INCREASED FOR MAINTENANCE WORK.

675-00 PAYROLL INCREASED FOR MORE WORK BEING DONE IN THIS AREA, PLUS CONCRETE CHARGES FOR STREET REPAIR INCREASED AS DID EXCAVATION EXPENSE FOR MAINTENANCE REPAIRS.

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

W-08 IN ACCOUNT 328 THE AMOUNT OF \$125,961 IS FOR AN EMERGENCY GENERATOR AT OUR WELL #6.

W-08 COMMON UTILITY PLANT IS THE SAME AS LAST YEAR AND IS FOR 1/2 OF THE ADMINISTRATION BUILDING, LAND AND OFFICE FURNITURE.

per review response, addition to a/c 315 should be a/c 321 (gas pipe from one well house to another) ele

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#### Water Mains (Page W-17)

W-17 THE NEW WATER MAINS INSTALLED WERE FINANCED THROUGH CONTRIBUTIONS FROM PRIVATE CONTRACTORS, CITY OF STEVENS POINT, PORTAGE COUNTY AND THE WATER DEPARTMENT.

NO ASSESSMENTS WERE MADE TO PROPERTY OWNERS BY THE WATER DEPARTMENT.

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#### Water Services (Page W-18)

W-18 SERVICES ADDED BY PRIVATE CONTRACTORS WERE FINANCED BY THEM. ALL SERVICES INSTALLED BY THE CITY OF STEVENS POINT OR PRIVATE CONTRACTORS WERE CONTRIBUTIONS IN AID OF CONSTRUCTION AND THOSE INSTALLED BY THE WATER DEPT. WERE BILLED TO PROPERTY OWNERS AT A COST OF \$800.00 FOR A SHARED SERVICE OF \$1,600.00 FOR A SINGLE SERVICE. THESE CHARGES ARE BASED ON THE HISTORICAL AVERAGE AS OUTLINED ON CZ-1. ANY SERVICES INSTALLED THAT WERE LARGER THAN 2" WERE BILLED AT THE ACTUAL ENTIRE COST.

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#### Meters (Page W-19)

W-19 THE ADJUSTMENTS FOR METERS MAY HAVE BEEN NEEDED DUE TO THE LARGE AMOUNT OF JUNKED METERS THAT WERE DISPOSED OF.

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