



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ONTARIO MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 66  
ONTARIO, WI 54651

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For the Year Ended: DECEMBER 31, 1999

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** P.O. BOX 66  
ONTARIO, WI 54651

**When was utility organized?** 10/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS TERESA TAYLOR

**Title:** VILLAGE CLERK

**Office Address:**

P.O. BOX 66  
ONTARIO, WI 54651

**Telephone:** (608) 337 - 4381

**Fax Number:** (608) 337 - 4328

**E-mail Address:**

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

**Name:** CLIFTON GUNDERSON L.L.C.

**Title:** CERTIFIED PUBLIC ACCOUNTANTS

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

435 JULIE STREET  
P.O. BOX 547  
TOMAH, WI 54660

**Telephone:** (608) 372 - 2177

**Fax Number:** (608) 372 - 5462

**E-mail Address:**

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

**Name:** MR DON FERRIES

**Title:** CHAIRMAN

**Office Address:**

400 NORTH GARDEN  
ONTARIO, WI 54651

**Telephone:** (608) 337 - 4479

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** CLIFTON GUNDERSON L.L.C.

**Title:** CERTIFIED PUBLIC ACCOUNTANTS

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

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

**Telephone:** (608) 372 - 2177

**Fax Number:** (608) 372 - 5462

**E-mail Address:**

**Date of most recent audit report:** 2/23/2000

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

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

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**Name:** MR BOB BRUEGGEMAN

**Title:** MAINTENANCE SUPERINTENDENT

**Office Address:**

P.O. BOX 66

ONTARIO, WI 54651

**Telephone:** (608) 337 - 4381

**Fax Number:** (608) 337 - 4328

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS, WATER, SEWER LANDFILL COMMITTEE

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

MS BETTY FERRIES

MR DON FERRIES, CHAIRMAN

MR MARK SMITH

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	52,906	48,893	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	25,823	18,989	2
Depreciation Expense (403)	11,709	9,088	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,262	8,604	5
<b>Total Operating Expenses</b>	<b>47,794</b>	<b>36,681</b>	
<b>Net Operating Income</b>	<b>5,112</b>	<b>12,212</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>5,112</b>	<b>12,212</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	247	347	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>247</b>	<b>347</b>	
<b>Total Income</b>	<b>5,359</b>	<b>12,559</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>5,359</b>	<b>12,559</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>5,359</b>	<b>12,559</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	95,552	82,993	19
Balance Transferred from Income (433)	5,359	12,559	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>100,911</b>	<b>95,552</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ON SAVINGS	247	4
<b>Total (Acct. 419):</b>	<b>247</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	52,906	0	0	0	<b>52,906</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>52,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,906</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 (100)	491,209	485,608	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	112,142	101,230	<b>2</b>
<b>Net Utility Plant</b>	<b>379,067</b>	<b>384,378</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	1,510	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>1,510</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,829	9,261	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	7,997	7,502	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,051	2,844	<b>14</b>
Materials and Supplies (150)	9,666	8,864	<b>15</b>
Prepayments (165)	850	794	<b>16</b>
Other Current and Accrued Assets (170)		15,000	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>34,393</b>	<b>44,265</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>413,460</b>	<b>430,153</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)	127,074	127,074	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	100,911	95,552	<b>23</b>
<b>Total Proprietary Capital</b>	<b>227,985</b>	<b>222,626</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	3,481	10,703	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,481</b>	<b>10,703</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	464	14,595	<b>28</b>
Payables to Municipality (233)	7,316	8,106	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	0	1,364	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>7,780</b>	<b>24,065</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	174,214	172,759	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>413,460</b>	<b>430,153</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	491,209	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	491,209	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	112,142	0	0	0	9
<b>Total Accumulated Provision</b>	112,142	0	0	0	
<b>Net Utility Plant</b>	379,067	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	101,230				<b>101,230</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,709				<b>11,709</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	383				<b>383</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>12,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,092</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,180				<b>1,180</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,180</b>	<b>19</b>
<b>Balance End of Year</b>	<b>112,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,142</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.48%					<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>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,666	8,864
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>9,666</u>	<u>8,864</u>

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

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

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	127,074	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>127,074</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.

<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.

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 for construction	12/31/1998	00/00/0000	0.00%	3,481	1
<b>Total for Account 223</b>				<b>3,481</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	10,262	2
Charged electric department expense		3
Charged sewer department expense	147	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>10,409</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	9,674	6
Social Security taxes	676	7
PSC Remainder Assessment	59	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>10,409</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>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
	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>					
	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	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	172,759	0	0	0	0	<b>172,759</b>	1
<b>Add credits during year:</b>							
For Services	500					<b>500</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
COMPLETION OF 1998 WATER PROJECT/ADMIN	955					<b>955</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>174,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174,214</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	137,091					<b>137,091</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,997	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>7,997</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>		
DUE FROM SEWER-ALLOCATED METER EXPENSE	887	12
DUE FROM VILLAGE	164	13
<b>Total (Acct. 145):</b>	<b>1,051</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	850	14
<b>Total (Acct. 165):</b>	<b>850</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE-1999 PAYROLL, BENEFITS, AND INSURANCE	7,316	17
<b>Total (Acct. 233):</b>	<b>7,316</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<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	488,408	0	0	0	<b>488,408</b>	<b>1</b>
Materials and Supplies	9,265	0	0	0	<b>9,265</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	106,686	0	0	0	<b>106,686</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	173,486	0	0	0	<b>173,486</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>217,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,501</b>	
Net Operating Income	5,112	0	0	0	<b>5,112</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.35%</b>	

## 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	127,074	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	98,231	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>225,305</b>	
<b>Net Income</b>		
Net Income	5,359	5
<b>Percent Return on Proprietary Capital</b>	<b>2.38%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

#### OTHER CURRENT AND ACCRUED ASSETS

IN 1998 THE UTILITY HAD A \$15,000 GRANT RECEIVABLE AT YEAR END. THIS WAS RECEIVED DURING 1999 AND AT DECEMBER 31, 1999 THERE WAS NO SUCH RECEIVABLE.

#### ACCOUNTS PAYABLE

IN 1998 THERE WAS A LARGE AMOUNT INCLUDED FOR UTILITY PLANT CONSTRUCTION PROJECTS, WHILE AT DECEMBER 31, 1999 THERE WERE ONLY OPERATIONAL PAYABLES.

#### ADVANCES FROM MUNICIPALITY

DECLINE REFLECTS PAYMENT TO VILLAGE ON THE ADVANCE.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

No interest rate has been set on advance from village, nor a repayment schedule.

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

WE HAVE COMPILED ONTARIO MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF ONTARIO, WISCONSIN AS OF DECEMBER 31, 1999 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE 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.

CLIFTON GUNDERSON L.L.C.

TOMAH, WISCONSIN  
FEBRUARY 23, 2000

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Commission/Committee (Page iv)**

September 1, 2000

Ms. Teresa Taylor, Village Clerk  
Ontario Municipal Water Utility  
P.O. Box 66  
Ontario, WI 54651-0066

1999 Analytical Review DWCCA-4420-PJL

Dear Ms. Taylor:

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. During our review, we noted that while there are no water services reported as added during the year on page W-16 and no dollars reported as added to Account 345, Services on page W-8, the utility reports \$500 for contributions in aid of construction for water services in Account 271 on page F-17. Please explain.
2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your larger water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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) 267-9198. Please respond within 60 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4420.doc

cc: Mr. Don Ferries, Chairman

THE FOLLOWING RESPONSE WAS RECEIVED BY E-MAIL ON 10/9/00.

Dear Mr. Leege:

In regards to your letter of September 1, 2000, I am responding to the two items that you requesting information about.

1. The contribution in aid of \$500 found on F-17 reflects the amount received from a customer who was added to the system during 1999, however, the Utility had actually added the service in prior years. Thus, no new services were physically added in 1999, merely the receipt of the contribution.

2. In the Fall of 2000, all large meters will be tested. Have contacted someone to do this. Will have someone test here after every two years.

Terri Taylor  
Clerk/Treasurer  
Village of Ontario  
Pop 470  
P# 608-337-4381  
F# 608-337-4328  
E# villageofontario@centurytel.net

Review closed.

PJL

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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)	51,800	1
<b>Total Sales of Water</b>	<b>51,800</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	234	2
Other Water Revenues (474)	872	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,106</b>	
<b>Total Operating Revenues</b>	<b>52,906</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	17,511	5
General Operating Expenses (680-690)	8,312	6
<b>Total Operation and Maintenance Expenses</b>	<b>25,823</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	11,709	7
Amortization Expense (404)		8
Taxes (408)	10,262	9
<b>Total Other Operating Expenses</b>	<b>21,971</b>	
<b>Total Operating Expenses</b>	<b>47,794</b>	
<b>NET OPERATING INCOME</b>	<b>5,112</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	201	6,283	24,686	4
Commercial	23	1,970	5,613	5
Industrial	1	54	143	6
<b>Total Metered Sales to General Customers (461)</b>	<b>225</b>	<b>8,307</b>	<b>30,442</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,664	8
Other Sales to Public Authorities (464)	6	989	2,694	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>232</b>	<b>9,296</b>	<b>51,800</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(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)	18,664	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>18,664</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	234	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>234</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	357	7
<b>Other (specify):</b>		
MISC HOOKUPS AND OTHER SMALL SALES TO CUSTOMERS	515	8
<b>Total Other Water Revenues (474)</b>	<b>872</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	8,650	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,633	3
Chemicals (630)		4
Supplies and Expenses (640)	3,414	5
Repairs of Water Plant (650)	2,814	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>17,511</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,666	8
Office Supplies and Expenses (681)	1,023	9
Outside Services Employed (682)	3,619	10
Insurance Expense (684)	1,158	11
Employees Pensions and Benefits (686)	846	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>8,312</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>25,823</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		9,674	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		147	2
<b>Net property tax equivalent</b>		<b>9,527</b>	
Social Security		676	3
PSC Remainder Assessment		59	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>10,262</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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.251758				3
County tax rate	mills		6.844393				4
Local tax rate	mills		9.024947				5
School tax rate	mills		14.945412				6
Voc. school tax rate	mills		2.717866				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>33.784376</b>				10
Less: state credit	mills		2.607135				11
<b>Net tax rate</b>	mills		<b>31.177241</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.024947</b>				14
<b>Combined School Tax Rate</b>	mills		<b>17.663278</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.688225</b>				17
<b>Total Tax Rate</b>	mills		<b>33.784376</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789958</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.177241</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.628699</b>				21
Utility Plant, Jan. 1	\$	<b>485,609</b>	485,609				22
Materials & Supplies	\$	<b>8,864</b>	8,864				23
<b>Subtotal</b>	\$	<b>494,473</b>	<b>494,473</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>494,473</b>	<b>494,473</b>				26
Assessment Ratio	dec.		0.794401				27
<b>Assessed Value</b>	\$	<b>392,810</b>	<b>392,810</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.628699</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>9,674</b>	<b>9,674</b>				30
Tax Equivalent per 1994 PSC Report	\$	6,699					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>9,674</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	961		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)	3,890		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>4,851</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,781		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,892		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>84,673</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	563		22
Water Treatment Equipment (332)	773		23
<b>Total Water Treatment Plant</b>	<b>1,336</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	175		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)			961 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)			3,890 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>4,851</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,781 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			69,892 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>84,673</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			563 22
Water Treatment Equipment (332)			773 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,336</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			175 24
Structures and Improvements (341)			0 25

**WATER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	8,156		<b>26</b>
Transmission and Distribution Mains (343)	289,339		<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	36,648		<b>29</b>
Meters (346)	15,125	357	<b>30</b>
Hydrants (348)	36,423	815	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>385,866</b>	<b>1,172</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	128		<b>35</b>
Computer Equipment (372.1)	6,991		<b>36</b>
Transportation Equipment (373)	0	5,609	<b>37</b>
Other General Equipment (379)	1,763		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>8,882</b>	<b>5,609</b>	
<b>Total utility plant in service directly assignable</b>	<b>485,608</b>	<b>6,781</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>485,608</b>	<b>6,781</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)			8,156 26
Transmission and Distribution Mains (343)			289,339 27
Fire Mains (344)			0 28
Services (345)			36,648 29
Meters (346)	180		15,302 30
Hydrants (348)	1,000		36,238 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,180</b>	<b>0</b>	<b>385,858</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			128 35
Computer Equipment (372.1)			6,991 36
Transportation Equipment (373)			5,609 37
Other General Equipment (379)			1,763 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>14,491</b>
<b>Total utility plant in service directly assignable</b>	<b>1,180</b>	<b>0</b>	<b>491,209</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,180</b>	<b>0</b>	<b>491,209</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			833	833	1
February			771	771	2
March			890	890	3
April			958	958	4
May			894	894	5
June			935	935	6
July			1,419	1,419	7
August			1,049	1,049	8
September			932	932	9
October			895	895	10
November			894	894	11
December			920	920	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>11,390</b>	<b>11,390</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				879	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				10,511	16
Less: Water sold				9,296	17
Losses and unaccounted for				1,215	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				139	21
Date of maximum: 7/13/1999					22
Cause of maximum:					23
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				15	24
Date of minimum: 9/3/1999					25
Total KWH used for pumping for the year				26,017	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
206 GARDEN STREET	1	186	10	216,000	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELLHOUSE	BOOSTER STATION	2
Purpose	P	B	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	USEMCO	5
Year Installed	1977	1994	6
Type	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	140	590	8
Pump Motor or Standby Engine Mfr	V5 MOTOR	US MOTOR	9
Year Installed	1947	1994	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	5	12
			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>3</b>
Year constructed	1947		<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		<b>5</b>
Elevation difference in feet (See Headnote 3.)	150		<b>6</b>
Total capacity in gallons	80,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>13</b>
Is water fluoridated (yes, no)?	N		<b>14</b>

### 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	246	0	0	0	246	1
M	D	2.000	40	0	0	0	40	2
M	D	3.000	732	0	0	0	732	3
M	D	6.000	18,367	0	0	0	18,367	4
M	D	8.000	4,960	0	0	0	4,960	5
M	D	10.000	175	0	0	0	175	6
<b>Total Within Municipality</b>			<b>24,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,520</b>	
<b>Total Utility</b>			<b>24,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,520</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	0.625	158	0	0	0	158	21	1
M	0.750	62	0	0	0	62		2
L	1.000	18	0	0	0	18		3
M	2.000	1	0	0	0	1		4
M	2.500	1	0	0	0	1		5
<b>Total Utility</b>		<b>240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>21</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	245	6	6	0	245	18	1
0.750	1	0	0	0	1	0	2
1.000	4	0	2	0	2	0	3
1.500	2	0	0	0	2	0	4
2.000	4	0	0	0	4	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>259</b>	<b>6</b>	<b>8</b>	<b>0</b>	<b>257</b>	<b>18</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	197	19	1	4	0	24	245	1
0.750	0	1	0	0	0	0	1	2
1.000	2	0	0	0	0	0	2	3
1.500	0	2	0	0	0	0	2	4
2.000	0	3	0	1	0	0	4	5
4.000	0	0	0	0	1	1	2	6
6.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>199</b>	<b>25</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>25</b>	<b>257</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	0				0	1
Within Municipality	33	1	1		33	2
<b>Total Fire Hydrants</b>	<b>33</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>33</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<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:	33
Number of distribution system valves end of year:	53
Number of distribution valves operated during year:	32

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## WATER OPERATING SECTION FOOTNOTES

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

#### REPAIRS OF WATER PLANT

INCREASE IN THIS YEAR REFLECTS REPAIRS NECESSARY DURING THE YEAR. THE 1998 YEAR REFLECT AN ABNORMALLY LOW AMOUNT OF REPAIRS NECESSARY.

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