



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: EDGERTON MUNICIPAL WATER UTILITY

Principal Office: 12 ALBION  
EDGERTON, WI 53534

For the Year Ended: DECEMBER 31, 1997

**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:** EDGERTON MUNICIPAL WATER UTILITY

**Utility Address:** 12 ALBION  
EDGERTON, WI 53534

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LAVONNE WANDSCHNEIDER

**Title:** CITY ADMINISTRATOR CLERK

**Office Address:**

12 ALBION STREET  
EDGERTON, WI 53534

**Telephone:** (608) 884 - 3341

**Fax Number:** (608) 884 - 8892

**E-mail Address:**

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

**Name:** VIRCHOW KRAUSE & COMPANY

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398  
MADISON, WI 53507

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

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

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

**Name:** VIRCHOW KRAUSE & COMPANY

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 2/2/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** RANDY OREN

**Title:** UTILITY SUPERVISOR

**Office Address:**

12 ALBION  
EDGERTON, WI 53534

**Telephone:** (608) 884 - 4811

**Fax Number:** (608) 884 - 3809

**E-mail Address:**

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**Name of utility commission/committee:** EDGERTON UTLITY COMMISSION

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

- KERRY BRODERICK
  - CHARLOTTE HALE
  - JAMES KAPELLEN
  - CHRIS LUND
  - JOE MESLER
  - LAWANNA SCHIELDT
  - RON WEBB
- 

**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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**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)	582,216	486,447	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	242,426	254,792	2
Depreciation Expense (403)	84,713	57,661	3
Amortization Expense (404-407)	0		4
Taxes (408)	76,852	72,521	5
<b>Total Operating Expenses</b>	<b>403,991</b>	<b>384,974</b>	
<b>Net Operating Income</b>	<b>178,225</b>	<b>101,473</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>178,225</b>	<b>101,473</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	31,729	7,044	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>31,729</b>	<b>7,044</b>	
<b>Total Income</b>	<b>209,954</b>	<b>108,517</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>209,954</b>	<b>108,517</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	104,489	61,050	14
Amortization of Debt Discount and Expense (428)	1,633	10,650	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>106,122</b>	<b>71,700</b>	
<b>Net Income</b>	<b>103,832</b>	<b>36,817</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	372,657	335,840	20
Balance Transferred from Income (433)	103,832	36,817	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>476,489</b>	<b>372,657</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 EARNED ON INVESTMENTS	31,729	5
<b>Total (Acct. 419):</b>	<b>31,729</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	582,216	0	0	0	582,216	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>582,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>582,216</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	118,210		118,210	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	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			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>118,210</b>	<b>0</b>	<b>118,210</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,801,394	5,313,499	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	633,056	553,302	2
<b>Net Utility Plant</b>	<b>5,168,338</b>	<b>4,760,197</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	40,741	56,541	5
Other Investments (124)	8,447	17,503	6
Special Funds (125)	411,497	378,222	7
<b>Total Other Property and Investments</b>	<b>460,685</b>	<b>452,266</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	172,121	138,162	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	146,164	145,062	11
Other Accounts Receivable (143)	0	70	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,633	15,318	14
Materials and Supplies (150)	11,818	9,351	15
Prepayments (165)	2,055	890	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>345,791</b>	<b>308,853</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,033	32,666	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	11,103	11,103	20
<b>Total Deferred Debits</b>	<b>42,136</b>	<b>43,769</b>	
<b>Total Assets and Other Debits</b>	<b>6,016,950</b>	<b>5,565,085</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)	265,129	265,129	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	476,489	372,657	<b>23</b>
<b>Total Proprietary Capital</b>	<b>741,618</b>	<b>637,786</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,720,000	1,745,000	<b>24</b>
Advances from Municipality (223)	128,805		<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,848,805</b>	<b>1,745,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	36,488	56,921	<b>28</b>
Payables to Municipality (233)	0	75,348	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	67,819	63,127	<b>31</b>
Interest Accrued (237)	34,766	35,149	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>139,073</b>	<b>230,545</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	17,339	17,339	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>17,339</b>	<b>17,339</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,270,115	2,934,415	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,016,950</b>	<b>5,565,085</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,362,289	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)	434,853				3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	4,252				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>5,801,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	633,056	0	0	0	10
<b>Total Accumulated Provision</b>	<b>633,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,168,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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>	553,302				<b>553,302</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	84,713				<b>84,713</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,591				<b>3,591</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>88,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,304</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,550				<b>8,550</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>8,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,550</b>	<b>19</b>
<b>Balance End of Year</b>	<b>633,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>633,056</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				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	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		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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	11,818	9,351	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>11,818</u>	<u>9,351</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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 BONDS	1,633	428	31,033	1
<b>Total</b>			<u><u>31,033</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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.

Particulars (a)	Amount (b)	
Balance first of year	265,129	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>265,129</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	03/01/2016	6.00%	1,720,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,720,000</b>	

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

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

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 WASTE WATER	00/00/0000	00/00/0000	0.00%	128,805	1
<b>Total for Account 223</b>				<b>128,805</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	63,127	1
<b>Accruals:</b>		
Charged water department expense	76,852	2
Charged electric department expense		3
Charged sewer department expense	1,305	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>78,157</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,127	6
Social Security taxes	9,566	7
PSC Remainder Assessment	772	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>73,465</u>	
<b>Balance end of year</b>	<u><u>67,819</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>					
1996 BONDS	35,149	104,489	104,872	34,766	1
<b>Subtotal</b>	<b>35,149</b>	<b>104,489</b>	<b>104,872</b>	<b>34,766</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>35,149</b>	<b>104,489</b>	<b>104,872</b>	<b>34,766</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	2,934,415					<b>2,934,415</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
GRANTS	199,700					<b>199,700</b>	4
FINAL PAYMENT TOWN OF FULTON	136,000					<b>136,000</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,270,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,270,115</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	199,700					<b>199,700</b>	7

### 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>		
RECEIVABLE FROM TID 3	40,741	1
<b>Total (Acct. 123):</b>	<b>40,741</b>	
<b>Other Investments (124):</b>		
SPECAIL ASSESSMENTS	8,447	2
<b>Total (Acct. 124):</b>	<b>8,447</b>	
<b>Special Funds (125):</b>		
SPECAIL ASSESSMENTS DEBT REVENUE	170,614	3
RESERVE CAPACITY FUNDS	240,883	4
<b>Total (Acct. 125):</b>	<b>411,497</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	146,164	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>146,164</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
JOINT METERING FROM SEWER	8,167	13
MUNICIPALS ITEMS PAID BY UTLITY	5,466	14
<b>Total (Acct. 145):</b>	<b>13,633</b>	
<b>Prepayments (165):</b>		
INSURANCE	2,055	15
<b>Total (Acct. 165):</b>	<b>2,055</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING	11,103	17
<b>Total (Acct. 183):</b>	<b>11,103</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	5,337,895	0	0	0	5,337,895	1
Materials and Supplies	10,584	0	0	0	10,584	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	593,179	0	0	0	593,179	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,102,265	0	0	0	3,102,265	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,653,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,653,035</b>	
Net Operating Income	178,225	0	0	0	178,225	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.78%</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	265,129	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	424,573	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>689,702</b>	
<b>Net Income</b>		
Net Income	103,832	5
<b>Percent Return on Proprietary Capital</b>	<b>15.05%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

NEW RESIDENTIAL AND REPLACEMENT ONLY

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

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

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

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**7. Any additional matters.**

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to electronic program, keyed and edited by PSC.

July 7, 1998

Ms. LaVonne Wandschneider, Administrator/Clerk  
Edgerton Water Utility  
12 Albion Street  
Edgerton, WI 53534-1835

Re: 1997 Analytical Review File DWCCA-1760-RL

Dear Ms. Wandschneider:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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. In the future, when completing the Bonds schedule, page F-14, please report interest rate as a decimal, for example 6.5, would be reported as .065.
2. During our review of the Mains schedule, page W-14, we noticed 2915 feet of mains added. Please explain the financing of these additions (see schedule headnote regarding financing). We also noted additions of services, page W-15. Please explain financing of these additions.

The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page Lines Column Reported As Should Be  
W-15 5 C 595 545

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) 266-1419. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\1760 Edgerton.doc

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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)	575,003	1
<b>Total Sales of Water</b>	<b>575,003</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,448	2
Miscellaneous Service Revenues (471)	244	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,521	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,213</b>	
<b>Total Operating Revenues</b>	<b>582,216</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	37,133	8
Pumping Expenses (620-625)	29,217	9
Water Treatment Expenses (630-635)	4,080	10
Transmission and Distribution Expenses (640-655)	42,731	11
Customer Accounts Expenses (901-904)	20,016	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	109,249	14
<b>Total Operation and Maintenance Expenses</b>	<b>242,426</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	84,713	15
Amortization Expense (404-407)		16
Taxes (408)	76,852	17
<b>Total Other Operating Expenses</b>	<b>161,565</b>	
<b>Total Operating Expenses</b>	<b>403,991</b>	
<b>NET OPERATING INCOME</b>	<b>178,225</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	3	24	100	1
Commercial	2	6	172	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>30</b>	<b>272</b>	
Metered Sales to General Customers (461)				
Residential	1,543	75,291	268,211	4
Commercial	169	30,661	75,391	5
Industrial	16	4,128	10,550	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,728</b>	<b>110,080</b>	<b>354,152</b>	
Private Fire Protection Service (462)	5		3,592	7
Public Fire Protection Service (463)	1		183,742	8
Other Sales to Public Authorities (464)	29	11,394	25,843	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,594	7,402	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,769</b>	<b>125,098</b>	<b>575,003</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)
TOWN OF FULTON	CITY METER	3,594	7,402 1
<b>Total</b>		<b>3,594</b>	<b>7,402</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)	183,742	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>183,742</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,448	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,448</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CONNECTION FEES	244	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>244</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,271	10
<b>Other (specify):</b> MISCELLANEOUS & RECONNECTIONS	250	11
<b>Total Other Water Revenues (474)</b>	<b>3,521</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	21,028	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,715	3
Maintenance of Water Source Plant (605)	14,390	4
<b>Total Source of Supply Expenses</b>	<b>37,133</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	7,654	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,339	7
Operation Supplies and Expenses (623)	224	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>29,217</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,729	10
Chemicals (631)	1,362	11
Operation Supplies and Expenses (632)	41	12
Maintenance of Water Treatment Plant (635)	948	13
<b>Total Water Treatment Expenses</b>	<b>4,080</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	10,083	14
Operation Supplies and Expenses (641)	52	15
Maintenance of Distribution Reservoirs and Standpipes (650)	614	16
Maintenance of Mains (651)	4,952	17
Maintenance of Services (652)	4,913	18
Maintenance of Meters (653)	13,863	19
Maintenance of Hydrants (654)	8,254	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>42,731</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,931	<b>22</b>
Accounting and Collecting Labor (902)	12,114	<b>23</b>
Supplies and Expenses (903)	2,971	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>20,016</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,356	<b>27</b>
Office Supplies and Expenses (921)	5,481	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	21,512	<b>30</b>
Property Insurance (924)	2,557	<b>31</b>
Injuries and Damages (925)	2,128	<b>32</b>
Employee Pensions and Benefits (926)	44,716	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	151	<b>35</b>
Transportation Expenses (933)	2,401	<b>36</b>
Maintenance of General Plant (935)	947	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>109,249</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>242,426</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		67,819	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,305	2
<b>Net property tax equivalent</b>		<b>66,514</b>	
Social Security		9,566	3
PSC Remainder Assessment		772	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>76,852</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			Rock				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.257600				3
County tax rate	mills		7.498500				4
Local tax rate	mills		10.754400				5
School tax rate	mills		13.097600				6
Voc. school tax rate	mills		1.859100				7
Other tax rate - Local	mills		0.626900				8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>34.094100</b>				<b>10</b>
Less: state credit	mills		2.254400				11
<b>Net tax rate</b>	mills		<b>31.839700</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.754400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.956700</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.626900</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.338000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.094100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.772509</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.839700</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.596456</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,313,499	5,313,499				22
Materials & Supplies	\$	9,351	9,351				23
<b>Subtotal</b>	\$	<b>5,322,850</b>	<b>5,322,850</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,828,900	1,828,900				25
<b>Taxable Assets</b>	\$	<b>3,493,950</b>	<b>3,493,950</b>				<b>26</b>
Assessment Ratio	dec.		0.775879				27
<b>Assessed Value</b>	\$	<b>2,710,882</b>	<b>2,710,882</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.596456</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>66,678</b>	<b>66,678</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	67,819					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>67,819</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,950		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	92,104		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>96,054</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	516		12
Structures and Improvements (321)	155,075		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	98,011		17
Diesel Pumping Equipment (326)	29,583		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,806		20
<b>Total Pumping Plant</b>	<b>287,991</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,415		23
<b>Total Water Treatment Plant</b>	<b>2,415</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,169		24
Structures and Improvements (341)	51,116		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)			3,950	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)			92,104	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>96,054</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			516	12
Structures and Improvements (321)			155,075	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,011	17
Diesel Pumping Equipment (326)			29,583	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,806	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>287,991</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,415	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,415</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,169	24
Structures and Improvements (341)			51,116	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	232,297		26
Transmission and Distribution Mains (343)	3,677,122	37,113	27
Fire Mains (344)			28
Services (345)	522,610	4,288	29
Meters (346)	139,746	12,543	30
Hydrants (348)	199,362	845	31
Other Transmission and Distribution Plant (349)	2,710		32
<b>Total Transmission and Distribution Plant</b>	<b>4,838,132</b>	<b>54,789</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	10,158		35
Computer Equipment (391.1)	7,165		36
Transportation Equipment (392)	27,533		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	37,205	2,548	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	3,552		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	3,297		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>88,910</b>	<b>2,548</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,313,502</b>	<b>57,337</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>5,313,502</b>	<b>57,337</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)			232,297 26
Transmission and Distribution Mains (343)	4,950		3,709,285 27
Fire Mains (344)			0 28
Services (345)	700		526,198 29
Meters (346)	1,800		150,489 30
Hydrants (348)	1,100		199,107 31
Other Transmission and Distribution Plant (349)			2,710 32
<b>Total Transmission and Distribution Plant</b>	<b>8,550</b>	<b>0</b>	<b>4,884,371</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,158 35
Computer Equipment (391.1)			7,165 36
Transportation Equipment (392)			27,533 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			39,753 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,552 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,297 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>91,458</b>
<b>Total utility plant in service directly assignable</b>	<b>8,550</b>	<b>0</b>	<b>5,362,289</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,550</b>	<b>0</b>	<b>5,362,289</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			12,420	12,420	1
February			11,109	11,109	2
March			12,256	12,256	3
April			11,717	11,717	4
May			12,734	12,734	5
June			13,088	13,088	6
July			13,086	13,086	7
August			12,743	12,743	8
September			12,636	12,636	9
October			13,254	13,254	10
November			13,422	13,422	11
December			13,429	13,429	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>151,894</b>	<b>151,894</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				425	14
Other utility use explanation: OTHER					15
Water pumped into distribution system				<b>151,069</b>	16
Less: Water sold				125,098	17
Losses and unaccounted for				<b>25,971</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>17%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				567	21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				293	24
Date of minimum: 4/9/1997					25
Total KWH used for pumping for the year				246,875	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>	
GROUND WATER WELL	2	880	6	936,000	Yes	<b>1</b>
GROUND WATER WELL	3	1,125	8	140,400	Yes	<b>2</b>
GROUND WATER WELL	4	1,161	10	864	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	EAST FULTON STREET	WEST FULTON STREET	HAIN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	1990	1990	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	975	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1990	1961	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	100	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 23
Year Installed				24
Type				25
Horsepower				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	EAST TOWER	WEST TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1961	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	1	6
Total capacity in gallons	400,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	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.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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	3.000	0			400	400	1
M	D	4.000	23,466		2,316		21,150	2
A	D	6.000	6,350			(1,110)	5,240	3
M	D	6.000	55,989		1,400	1,186	55,775	4
M	D	8.000	27,019	1,343		2,061	30,423	5
M	D	10.000	15,955	3,572	325	545	19,747	6
M	D	12.000	11,297			1,053	12,350	7
M	D	16.000	4,888			(268)	4,620	8
<b>Total Within Municipality</b>			<b>144,964</b>	<b>4,915</b>	<b>4,041</b>	<b>3,867</b>	<b>149,705</b>	
M	D	6.000	26,377				26,377	9
M	D	8.000	4,166				4,166	10
<b>Total Outside of Municipality</b>			<b>30,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,543</b>	
<b>Total Utility</b>			<b>175,507</b>	<b>4,915</b>	<b>4,041</b>	<b>3,867</b>	<b>180,248</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)	
L	0.750	998		18	(142)	838		1
M	0.750	377		38		339		2
L	1.000	19				19		3
M	1.000	545	74	6		613	100	4
M	1.125	13			64	77	10	5
M	2.000	3			25	28	7	6
M	4.000	0	1			1		7
M	6.000	1				1		8
M	10.000		1			1		9
<b>Total Utility</b>		<b>1,956</b>	<b>76</b>	<b>62</b>	<b>(53)</b>	<b>1,917</b>	<b>117</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,496	228	160	27	1,591	155	1
0.750	172	38	15		195	45	2
1.000	34	2	1		35	5	3
1.250	3	1			4		4
1.500	21	3			24		5
2.000	21	4	2		23		6
3.000	1				1		7
6.000	2				2		8
10.000	1				1		9
<b>Total:</b>	<b>1,751</b>	<b>276</b>	<b>178</b>	<b>27</b>	<b>1,876</b>	<b>205</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,401	87	12	7	26	58	1,591	1
0.750	141	43	3			8	195	2
1.000	4	24	4	2		1	35	3
1.250		3				1	4	4
1.500		19	3	2			24	5
2.000		9	3	9		2	23	6
3.000		1					1	7
6.000	1		1				2	8
10.000			1				1	9
<b>Total:</b>	<b>1,547</b>	<b>186</b>	<b>27</b>	<b>20</b>	<b>26</b>	<b>70</b>	<b>1,876</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	1
Within Municipality	255	9	9	(7)	248	2
<b>Total Fire Hydrants</b>	<b>255</b>	<b>9</b>	<b>9</b>	<b>(7)</b>	<b>248</b>	
<b>Flushing Hydrants</b>						
	21				21	3
<b>Total Flushing Hydrants</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</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:	244
Number of distribution system valves end of year:	345
Number of distribution valves operated during year:	200

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## WATER OPERATING SECTION FOOTNOTES

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NONE