



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MATTOON MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 65  
MATTOON, WI 54450

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.*



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** P.O. BOX 65  
MATTOON, WI 54450

**When was utility organized?** 7/31/1974

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** GERALDINE TUCKER

**Title:** UTILITY CLERK

**Office Address:**

P.O. BOX 65  
MATTOON, WI 54450

**Telephone:** (715) 489 - 3586

**Fax Number:** (715) 489 - 3170

**E-mail Address:**

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

**Name:** KERBER, ROSE & ASSOCIATES, S.C

**Title:** CERTIFIED PUBLIC ACCOUNTANTS

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C

115 EAST FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**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:** KERBER, ROSE & ASSOCIATES, S.C

**Title:** CERTIFEID PUBLIC ACCOUNTANTS

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C

115 EAST FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

**Date of most recent audit report:** 3/6/1998

**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:** RONALD ZAHN

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 65  
MATTOON, WI 54450

**Telephone:** (715) 489 - 3748

**Fax Number:** (715) 489 - 3170

**E-mail Address:**

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**Name of utility commission/committee:** MATTOON MUNICIPAL WATER UTILITY COMMISSION

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

- SYLVESTER BECK, TRUSTEE
  - KIM BERGER, TRUSTEE
  - DON FULLER, TRUSTEE
  - VICKI FULLER, TRUSTEE
  - OTTMAR LANDWEHR, PRESIDENT
  - JESSE WHITE, TRUSTEE
- 

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

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

**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)	52,405	50,072	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	39,069	34,069	2
Depreciation Expense (403)	12,727	12,716	3
Amortization Expense (404)	0		4
Taxes (408)	15,912	11,436	5
<b>Total Operating Expenses</b>	<b>67,708</b>	<b>58,221</b>	
<b>Net Operating Income</b>	<b>(15,303)</b>	<b>(8,149)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(15,303)</b>	<b>(8,149)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	20,253	874	9
Miscellaneous Nonoperating Income (421)	(17,269)	(34,644)	10
<b>Total Other Income</b>	<b>2,984</b>	<b>(33,770)</b>	
<b>Total Income</b>	<b>(12,319)</b>	<b>(41,919)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(12,319)</b>	<b>(41,919)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	23,634	2,880	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	408	2,454	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)	3,643	2,880	18
<b>Total Interest Charges</b>	<b>20,399</b>	<b>2,454</b>	
<b>Net Income</b>	<b>(32,718)</b>	<b>(44,373)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,595	51,326	19
Balance Transferred from Income (433)	(32,718)	(44,373)	20
Miscellaneous Credits to Surplus (434)	14,748	10,642	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(375)</b>	<b>17,595</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>		
TEMPORARY INVESTMENTS- REGULAR	262	4
CONSTRUCTION- CHARGED TO #432	19,991	5
<b>Total (Acct. 419):</b>	<b>20,253</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPT. INCOME <LOSS>	(17,269)	6
<b>Total (Acct. 421):</b>	<b>(17,269)</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>		
PROPERTY TAX EQUIVALENT FORGIVEN BY VILLAGE	14,748	9
<b>Total (Acct. 434):</b>	<b>14,748</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 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	52,405	0	0	0	<b>52,405</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>52,405</b>	
	<b>52,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,405</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)	979,344	685,293	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	217,846	205,162	2
<b>Net Utility Plant</b>	<b>761,498</b>	<b>480,131</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	716,610	670,972	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	282,268	269,201	4
<b>Net Nonutility Property</b>	<b>434,342</b>	<b>401,771</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
<b>Total Other Property and Investments</b>	<b>434,342</b>	<b>401,771</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	12,324	5,914	8
Temporary Cash Investments (132)	247,990	452,433	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	6,448	13,557	11
Other Accounts Receivable (143)	3,939	7,933	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	945	791	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>271,646</b>	<b>480,628</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,467,486</b>	<b>1,362,530</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,643	5,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(375)	17,595	23
<b>Total Proprietary Capital</b>	<b>5,268</b>	<b>23,238</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	510,001	485,000	24
Advances from Municipality (223)	1	30,000	25
Other long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>510,002</b>	<b>515,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	1,513	544	28
Payables to Municipality (233)	5,000		29
Customer Deposits (235)	1,200	1,400	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,092	4,872	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>10,805</b>	<b>6,816</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	941,413	817,476	38
<b>Total Liabilities and Other Credits</b>	<b>1,467,488</b>	<b>1,362,530</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)	647,784	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)	331,560				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>979,344</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)	217,846	0	0	0	9
<b>Total Accumulated Provision</b>	<b>217,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>761,498</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>	205,162				<b>205,162</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	12,727				<b>12,727</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</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>12,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,727</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	43				<b>43</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>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>19</b>
<b>Balance End of Year</b>	<b>217,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,846</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<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	670,972	45,638		716,610	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>670,972</b>	<b>45,638</b>	<b>0</b>	<b>716,610</b>	
Less accum. prov. depr. & amort. (122)	269,201	13,067		282,268	3
<b>Net Nonutility Property</b>	<b>401,771</b>	<b>32,571</b>	<b>0</b>	<b>434,342</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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	630	401
Sewer utility	315	390
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>945</b>	<b>791</b>

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

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	5,643	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>5,643</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)	
W&S REV. BOND ANT.	11/15/1996	11/15/1998	5.00%	1	<b>1</b>
WIS. REV. BOND ANTICIPATION	11/15/1997	04/01/1999	5.00%	510,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>510,001</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>					
VILLAGE OF MATTOON	03/03/1989	03/03/1997	8.00%	1	1
<b>Total for Account 223</b>				1	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	15,912	2
Charged electric department expense		3
Charged sewer department expense	767	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>16,679</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	14,748	6
Social Security taxes	1,863	7
PSC Remainder Assessment	68	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>16,679</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>					
W&S REV. BOND ANT.	2,880	20,542	23,422	0	1
W&S REV BOND ANTICIPATION		3,092		3,092	2
<b>Subtotal</b>	<b>2,880</b>	<b>23,634</b>	<b>23,422</b>	<b>3,092</b>	
<b>Advances from Municipality (223)</b>					
VILLAGE OF MATTOON	1,992	408	2,400	0	3
<b>Subtotal</b>	<b>1,992</b>	<b>408</b>	<b>2,400</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,872</b>	<b>24,042</b>	<b>25,822</b>	<b>3,092</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	413,189			404,287		<b>817,476</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
CDBG-WELL, PUMPHOUSE ETC.	123,937					<b>123,937</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>537,126</b>	<b>0</b>	<b>0</b>	<b>404,287</b>	<b>0</b>	<b>941,413</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,858			402,685		<b>936,543</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>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	6,448	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>6,448</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	3,939	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>3,939</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
TEMPORARY SHORT-TERM LOAN FROM VILLAGE	5,000	16
<b>Total (Acct. 233):</b>	<b>5,000</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<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	644,003	0	0	0	<b>644,003</b>	<b>1</b>
Materials and Supplies	515	0	0	0	<b>515</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	211,504	0	0	0	<b>211,504</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	475,157	0	0	0	<b>475,157</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(42,143)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,143)</b>	
Net Operating Income	(15,303)	0	0	0	<b>(15,303)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</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	5,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,610	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>14,253</b>	
<b>Net Income</b>		
Net Income	(32,718)	5
<b>Percent Return on Proprietary Capital</b>	<b>-229.55%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

ACCT. #310- LAND PURCHASED FOR NEW WELLS  
ACCT. #395- RENOVATIONS IN PROCESS FOR NEW WELLS, PUMPHOUSE, MAINS  
ETC. COMPLETION OF THE PROJECT IS EXPECTED IN 1998.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement (Page F-01)**

Account 432 - Interest Charged to Construction, consists of the following:

Amount of construction related interest in A/C 427 - \$23,634  
(on bond anticipation notes)

Amount of construction related interest income in A/C 419 - (\$19,991)  
(on proceeds of bond anti. notes temporarily invested) \_\_\_\_\_

Net interest charged to construction \$3,643

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**Net Utility Plant (Page F-06)**

Account 395 - CWIP, Major renovations are in progress including new wells, pumphouse, mains, ect. due to water quality problems. Completion of the project is expected in 1998.

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**Net Nonutility Property (Accts. 121 & 122) (Page F-08)**

Started wastewater treatment facility improvement project in 1997.  
Completion anticipated in 1998 or 1999.

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/8/98

PJL

June 12, 1998

Ms. Geraldine Tucker, Clerk  
Matton Municipal Water Utility  
P.O. Box 65  
Mattoon, WI 54450-0065

Re: 1997 Analytical Review DWCCA-3440-PJL

Dear Ms. Tucker:

The Public Service Commission (Commission) 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. Please provide the principal amount end of year, lines 2 and 4 of column (e) of the Bonds Schedule on page F-13 for the issues reported as W & S Rev. Bond Ant. in column (a).
2. Please provide the principal amount end of year, line 1 of column (f) of the Notes Payable & Miscellaneous Long-Term Debt Schedule on page F-14 for the advances from the Village of Mattoon reported in Account 223.
3. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

W-15 2 - 5 a C M

We appreciate your cooperation in providing the above information. These

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## FINANCIAL SECTION FOOTNOTES

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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 30 days of this letter. 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

PJL:W:\COMPL\LEEGE\3440 ar/ssa

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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)	52,315	1
<b>Total Sales of Water</b>	<b>52,315</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	84	2
Other Water Revenues (474)	6	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>90</b>	
<b>Total Operating Revenues</b>	<b>52,405</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	14,847	5
General Operating Expenses (680-690)	24,222	6
<b>Total Operation and Maintenance Expenses</b>	<b>39,069</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,727	7
Amortization Expense (404)		8
Taxes (408)	15,912	9
<b>Total Other Operating Expenses</b>	<b>28,639</b>	
<b>Total Operating Expenses</b>	<b>67,708</b>	
<b>NET OPERATING INCOME</b>	<b>(15,303)</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	146	6,978	20,971	4
Commercial	25	966	3,992	5
Industrial	1	8,792	8,314	6
<b>Total Metered Sales to General Customers (461)</b>	<b>172</b>	<b>16,736</b>	<b>33,277</b>	
Private Fire Protection Service (462)	1		544	7
Public Fire Protection Service (463)	1		17,403	8
Other Sales to Public Authorities (464)	5	292	1,091	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>179</b>	<b>17,028</b>	<b>52,315</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	17,403	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>17,403</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	84	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>84</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
TURN ON'S, TURN OFF'S, & THAWING	6	8
<b>Total Other Water Revenues (474)</b>	<b>6</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)	7,871	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,025	3
Chemicals (630)		4
Supplies and Expenses (640)	1,740	5
Repairs of Water Plant (650)	155	6
Transportation Expenses (660)	1,056	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>14,847</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,456	8
Office Supplies and Expenses (681)	1,740	9
Outside Services Employed (682)	9,666	10
Insurance Expense (684)	3,418	11
Employees Pensions and Benefits (686)	2,942	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>24,222</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>39,069</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		14,748	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>14,748</b>	
Social Security	ACTUAL	1,096	3
PSC Remainder Assessment		68	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>15,912</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			Shawano				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235718				3
County tax rate	mills		6.888886				4
Local tax rate	mills		4.981734				5
School tax rate	mills		12.993255				6
Voc. school tax rate	mills		2.155811				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>27.255404</b>				<b>10</b>
Less: state credit	mills		2.328375				11
<b>Net tax rate</b>	mills		<b>24.927029</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.981734</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.149066</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.130800</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.255404</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.738598</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.927029</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.411066</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>685,293</b>	685,293				22
Materials & Supplies	\$	<b>791</b>	791				23
<b>Subtotal</b>	\$	<b>686,084</b>	<b>686,084</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>686,084</b>	<b>686,084</b>				<b>26</b>
Assessment Ratio	dec.		0.842000				27
<b>Assessed Value</b>	\$	<b>577,683</b>	<b>577,683</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.411066</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>10,636</b>	<b>10,636</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	14,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>14,748</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	300		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>300</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,000	7,142	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	36,036		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>39,036</b>	<b>7,142</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	56,738		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	44,228		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,084		20
<b>Total Pumping Plant</b>	<b>104,050</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	4,025		22
Water Treatment Equipment (332)	5,452		23
<b>Total Water Treatment Plant</b>	<b>9,477</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	750		24
Structures and Improvements (341)			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)			300	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>300</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			10,142	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)			36,036	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>46,178</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,228	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,084	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>104,050</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,025	22
Water Treatment Equipment (332)			5,452	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,477</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			750	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)	159,392		26
Transmission and Distribution Mains (343)	259,510		27
Fire Mains (344)			28
Services (345)	31,400		29
Meters (346)	7,001	462	30
Hydrants (348)	21,039		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>479,092</b>	<b>462</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)	1,452		34
Office Furniture and Equipment (372)	188		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	1,826		37
Other General Equipment (379)	4,802		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>8,268</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>640,223</b>	<b>7,604</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>640,223</b>	<b>7,604</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)			159,392 26
Transmission and Distribution Mains (343)			259,510 27
Fire Mains (344)			0 28
Services (345)			31,400 29
Meters (346)	43		7,420 30
Hydrants (348)			21,039 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>43</b>	<b>0</b>	<b>479,511</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,452 34
Office Furniture and Equipment (372)			188 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			1,826 37
Other General Equipment (379)			4,802 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>8,268</b>
<b>Total utility plant in service directly assignable</b>	<b>43</b>	<b>0</b>	<b>647,784</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>43</b>	<b>0</b>	<b>647,784</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			1,465	1,465	1
February			1,314	1,314	2
March			1,452	1,452	3
April			1,358	1,358	4
May			1,458	1,458	5
June			1,402	1,402	6
July			1,432	1,432	7
August			1,476	1,476	8
September			1,512	1,512	9
October			1,488	1,488	10
November			1,615	1,615	11
December			1,578	1,578	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>17,550</b>	<b>17,550</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				17,550	16
Less: Water sold				17,028	17
Losses and unaccounted for				522	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				102,900	21
Date of maximum: 10/22/1997					22
Cause of maximum:					23
HEAVY USE AT NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year				7,900	24
Date of minimum: 11/23/1997					25
Total KWH used for pumping for the year				60,688	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>	
BLANK	1	52	16	137,000	Yes	<b>1</b>
BLANK 2	2	50	24	432,000	No	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JOHNSON	JOHNSON	5
Year Installed	1964	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	140	300	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	9
Year Installed	1964	1978	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	20	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)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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)
A	D	6.000	8,762				8,762
A	D	8.000	9,432				9,432
M	D	12.000	880				880
<b>Total Within Municipality</b>			<b>19,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,074</b>
<b>Total Utility</b>			<b>19,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,074</b>

1  
2  
3

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	169				169		1
M	1.500	1				1		2
M	2.000	1				1		3
M	6.000	1				1		4
<b>Total Utility</b>		<b>172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	172	3	1		174	31	1
0.750	2				2		2
1.000	2				2		3
1.250	1				1		4
1.500	1	1			2		5
2.000	1				1		6
<b>Total:</b>	<b>179</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>182</b>	<b>31</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	146	22		2		4	174	1
0.750		1		1			2	2
1.000				1		1	2	3
1.250		1					1	4
1.500			1	1			2	5
2.000		1					1	6
<b>Total:</b>	<b>146</b>	<b>25</b>	<b>1</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>182</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	45				45	2
<b>Total Fire Hydrants</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>	
<b>Flushing Hydrants</b>						
					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:	45
Number of distribution system valves end of year:	77
Number of distribution valves operated during year:	77

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## WATER OPERATING SECTION FOOTNOTES

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

Account 600 - Salaries/wages increased ue to hiring a new employee and wage increases to existing personnel and more hours due to water quality and pump problems.

Account 682 - Outside services increased due to administrative fees for block grant administration.

Account 686 - Employee pensions and benifits was high in 1996 due to the initial participation in the WI retirement system and the providing of health insurance. 1997 amounts reflect a more normal annual cost.

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