



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MEQUON WATER UTILITY

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Principal Office: 11333 N. CEDARBURG RD.  
MEQUON, WI 53092

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For the Year Ended: DECEMBER 31, 1997

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** MEQUON WATER UTILITY

**Utility Address:** 11333 N. CEDARBURG RD.  
MEQUON, WI 53092

**When was utility organized?** 12/29/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JON J. GARMS

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

11333 N. CEDARBURG RD.  
MEQUON, WI 53092

**Telephone:** (414) 242 - 3100 EXT 135

**Fax Number:** (414) 242 - 9655

**E-mail Address:**

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

**Name:** MR DOUGLAS R. BATES

**Title:** DIRECTOR OF FINANCE & TREASURER

**Office Address:** CITY OF MEQUON

11333 N. CEDARBURG RD.  
MEQUON, WI 53092

**Telephone:** (414) 242 - 3100 EXT 155

**Fax Number:** (414) 242 - 9655

**E-mail Address:**

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

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

**Name:** MR STEVEN R. VOLZ CPA

**Title:** PARTNER

**Office Address:** REILLY, PENNER & BENTON

611 N. BROADWAY  
MILWAUKEE, WI 53202

**Telephone:** (414) 271 - 7800

**Fax Number:** (414) 271 - 6005

**E-mail Address:**

**Date of most recent audit report:** 12/31/1997

**Period covered by most recent audit:** 1/1/1997-12/31/1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:** (000) 000 - 0000

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** Board of Public Works - Mequon Common Council

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

- MR DAN ABENDROTH
- MRS PAMELA ADAMS
- MR ROBERT ASHMORE
- MR SAMUEL CUTLER
- MR CURTIS GIELOW
- MR ALAN HARRINGTON
- MR JAMES MORIARTY
- MR ROGER REINEMANN
- MRS CHRISTINE WHITE

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

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

**Date of Ordinance:** [REDACTED]

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**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)?** YES

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

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**Firm Name:** LEMONT UTILITY CO.,INC.  
105 E. SILVER SPRING DR.  
P.O. BOX 17707  
MILWAUKEE, WI 53217-0707

**Contact Person:** MR KEN STUEBS

**Title:** OPERATIONS MANAGER

**Telephone:** (414) 964 - 2660

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 4/1/1997 3/31/1998**Provide a brief description of the nature of Contract Operations being provided:**

Operations management of the utility. Contract has been renewed on an annual basis. Current term is 4/1/1998-3/31/1999.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	293,432	296,849	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	138,222	122,304	2
Depreciation Expense (403)	63,184	63,184	3
Amortization Expense (404)	0	0	4
Taxes (408)	59,459	58,474	5
<b>Total Operating Expenses</b>	<b>260,865</b>	<b>243,962</b>	
<b>Net Operating Income</b>	<b>32,567</b>	<b>52,887</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>32,567</b>	<b>52,887</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	95,573	98,477	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>95,573</b>	<b>98,477</b>	
<b>Total Income</b>	<b>128,140</b>	<b>151,364</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>128,140</b>	<b>151,364</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	115,845	126,519	13
Amortization of Debt Discount and Expense (428)	133	133	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>115,978</b>	<b>126,652</b>	
<b>Net Income</b>	<b>12,162</b>	<b>24,712</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(143,908)	(225,668)	19
Balance Transferred from Income (433)	12,162	24,712	20
Miscellaneous Credits to Surplus (434)	58,239	57,048	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(73,507)</b>	<b>(143,908)</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>		
INVESTMENT INCOME	41,182	4
SPECIAL ASSESSMENT INTEREST	54,391	5
<b>Total (Acct. 419):</b>	<b>95,573</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>		
WRITEOFF PROPERTY TAX EQUIVALENT	58,239	9
<b>Total (Acct. 434):</b>	<b>58,239</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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	293,432	0	0	0	293,432	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>293,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,432</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,158,664	3,158,664	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	377,830	314,646	<b>2</b>
<b>Net Utility Plant</b>	<b>2,780,834</b>	<b>2,844,018</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,291	1,054	<b>8</b>
Temporary Cash Investments (132)	686,385	625,296	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	71,714	70,325	<b>11</b>
Other Accounts Receivable (143)	507,464	646,439	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	171,830	187,547	<b>14</b>
Materials and Supplies (150)	500	500	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	2,708	1,564	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,443,892</b>	<b>1,532,725</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,599	1,732	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>1,599</b>	<b>1,732</b>	
<b>Total Assets and Other Debits</b>	<b>4,226,325</b>	<b>4,378,475</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)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(73,507)	(143,908)	23
<b>Total Proprietary Capital</b>	<b>(73,507)</b>	<b>(143,908)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,015,000	2,230,000	24
Advances from Municipality (223)		0	25
Other long-Term Debt (224)		0	26
<b>Total Long-Term Debt</b>	<b>2,015,000</b>	<b>2,230,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)		0	27
Accounts Payable (232)	5,562	938	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,933	27,480	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>30,495</b>	<b>28,418</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	44,343	53,971	36
<b>Total Deferred Credits</b>	<b>44,343</b>	<b>53,971</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	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)	2,209,994	2,209,994	38
<b>Total Liabilities and Other Credits</b>	<b>4,226,325</b>	<b>4,378,475</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)	3,158,664	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	3,158,664	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	377,830	0	0	0	9
<b>Total Accumulated Provision</b>	377,830	0	0	0	
<b>Net Utility Plant</b>	2,780,834	0	0	0	

## 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>	314,646				<b>314,646</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,184				<b>63,184</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>63,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,184</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired					<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>377,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377,830</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

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	500	500
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>500</b>	<b>500</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 WATER REVENUE BONDS	133	181	1,599	1
<b>Total</b>			<b>1,599</b>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<b>0</b>	2

**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	1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>0</b>

**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)	
1992 Special Assessment B Bonds	12/01/1992	10/01/2002	5.00%	450,000	<b>1</b>
1993 Special Assessment B Bonds	07/01/1993	10/01/2003	5.00%	455,000	<b>2</b>
1995 Water Revenue Bonds	10/15/1995	10/15/2010	6.00%	1,110,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,015,000</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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	59,459	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>59,459</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	831	7
PSC Remainder Assessment	389	8
<b>Other (explain):</b>		
WRITEOFF PROPERTY TAX EQUIVALENT TO SURPLUS	58,239	9
<b>Total payments and other debits</b>	<u>59,459</u>	
<b>Balance end of year</b>	<u><u>0</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>					
92 SPECIAL ASSESSMENT B BONDS	7,347	27,888	29,070	6,165	1
93 SPECIAL ASSESSMENT B BONDS	6,522	24,930	25,802	5,650	2
95 WATER REVENUE BONDS	13,611	63,027	63,520	13,118	3
<b>Subtotal</b>	<b>27,480</b>	<b>115,845</b>	<b>118,392</b>	<b>24,933</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,480</b>	<b>115,845</b>	<b>118,392</b>	<b>24,933</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	2,209,994					2,209,994	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,209,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,209,994</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	71,714	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>71,714</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE	501,800	11
TRUST ITEMS - COUNTY TREASURER RECEIVABLE	5,664	12
<b>Total (Acct. 143):</b>	<b>507,464</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER CHARGES PLACED ON TAX ROLL	15,522	13
SPECIAL ASSESSMENTS PRINCIPAL PLACED ON TAX ROLL	43,218	14
SPECIAL ASSESSMENTS INTEREST PLACED ON TAX ROLL	113,090	15
<b>Total (Acct. 145):</b>	<b>171,830</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUE - SPECIAL ASSESSMENT INTEREST	44,195	20
DEFERRED REVENUE - INVESTMENTS	148	21
<b>Total (Acct. 253):</b>	44,343	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
<b>Add Average:</b>							
Utility Plant in Service	3,158,664	0	0	0	3,158,664	1	
Materials and Supplies	500	0	0	0	500	2	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation	346,238	0	0	0	346,238	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	2,209,994	0	0	0	2,209,994	6	
<b>Other (specify):</b>						<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>602,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,932</b>		
Net Operating Income	32,567	0	0	0	32,567	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.40%</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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(108,707)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(108,707)</b>	
<b>Net Income</b>		
Net Income	12,162	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</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.**

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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)**

October 26, 1998

Mr. Jon Garms, Director Of Public Works  
Mequon Water Utility  
11333 N. Cedarburg Road  
Mequon, WI 53092-1930

1997 Analytical Review DWCCA-3595-PJL

Dear Mr. Garms:

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. Paragraph No. 2 of our letter dated September 4, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.
2. As instructed in the Listing of Edit Check Results, please explain why you report meters as both added and retired during the year in columns (c) and (d) of the Meters schedule on page W-16, but you do not report either additions or retirements during the year for Account 346, Meters in the Water Utility Plant In Service schedule on page W-8.
3. Please note that in the future the special assessments receivable, which you reported in Account 143, Other Accounts Receivable in 1997, should be reported in Account 124, Other Investments.
4. In the future, please report the 1994 tax equivalent where requested in the Property Tax Equivalent schedule on page W-7.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

Pjl:tlk:W:\COMPL\LEEGE\3595 ar

Enclosure

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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)	292,565	1
<b>Total Sales of Water</b>	<b>292,565</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	867	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>867</b>	
<b>Total Operating Revenues</b>	<b>293,432</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	101,641	5
General Operating Expenses (680-690)	36,581	6
<b>Total Operation and Maintenance Expenses</b>	<b>138,222</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	63,184	7
Amortization Expense (404)	0	8
Taxes (408)	59,459	9
<b>Total Other Operating Expenses</b>	<b>122,643</b>	
<b>Total Operating Expenses</b>	<b>260,865</b>	
<b>NET OPERATING INCOME</b>	<b>32,567</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	510	40,617	196,964	4
Commercial	3	2,638	3,641	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>513</b>	<b>43,255</b>	<b>200,605</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	513		91,960	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,026</b>	<b>43,255</b>	<b>292,565</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)	91,960	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>91,960</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	867	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>867</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	59,459	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	17,215	3
Chemicals (630)	0	4
Supplies and Expenses (640)	4,539	5
Repairs of Water Plant (650)	20,428	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>101,641</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	14,046	8
Office Supplies and Expenses (681)	64	9
Outside Services Employed (682)	14,438	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	6,602	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,431	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>36,581</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>138,222</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		58,239	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>58,239</b>	
Social Security		831	3
PSC Remainder Assessment		389	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>59,459</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.193870				2
County tax rate	mills		2.483210				3
Local tax rate	mills		3.849960				4
School tax rate	mills		11.058850				5
Voc. school tax rate	mills		1.963420				6
Other tax rate - Local	mills		2.389260				7
Other tax rate - Non-Local	mills						8
<b>Total tax rate</b>	mills		<b>21.938570</b>				9
Less: state credit	mills		1.684160				10
<b>Net tax rate</b>	mills		<b>20.254410</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		3.849960				12
Combined School Tax Rate	mills		13.022270				13
Other Tax Rate - Local	mills		2.389260				14
<b>Total Local &amp; School Tax</b>	mills		<b>19.261490</b>				15
<b>Total Tax Rate</b>	mills		<b>21.938570</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.877974</b>				17
<b>Total tax net of state credit</b>	mills		<b>20.254410</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>17.782842</b>				19
Utility Plant, Jan. 1	\$	3,158,664	3,158,664				20
Materials & Supplies	\$	500	500				21
<b>Subtotal</b>	\$	<b>3,159,164</b>	<b>3,159,164</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>3,159,164</b>	<b>3,159,164</b>				24
Assessment Ratio	dec.		1.036670				25
<b>Assessed Value</b>	\$	<b>3,275,011</b>	<b>3,275,011</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>17.782842</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,239</b>	<b>58,239</b>				28
Tax Equivalent per 1994 PSC Report	\$						29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,239</b>					31

### 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)			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)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	180,591		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>180,591</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	626,946		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>626,946</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	20,502		23
<b>Total Water Treatment Plant</b>	<b>20,502</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			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)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			180,591 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>180,591</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			626,946 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>626,946</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			20,502 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>20,502</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 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)	373,218		26
Transmission and Distribution Mains (343)	1,404,424		27
Fire Mains (344)			28
Services (345)	274,278		29
Meters (346)	31,304		30
Hydrants (348)	170,980		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>2,254,204</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	76,421		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>76,421</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,158,664</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>3,158,664</b>	<b>0</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)			373,218 26
Transmission and Distribution Mains (343)			1,404,424 27
Fire Mains (344)			0 28
Services (345)			274,278 29
Meters (346)			31,304 30
Hydrants (348)			170,980 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,254,204</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			76,421 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>76,421</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,158,664</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,158,664</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			3,857	3,857	1
February			4,089	4,089	2
March			5,042	5,042	3
April			4,054	4,054	4
May			4,934	4,934	5
June			5,104	5,104	6
July			5,015	5,015	7
August			5,130	5,130	8
September			4,630	4,630	9
October			4,555	4,555	10
November			4,138	4,138	11
December			4,699	4,699	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>55,247</b>	<b>55,247</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				32	13
Less: Other utility use				200	14
Other utility use explanation:					15
WATERMAIN BREAKS -ESTIMATED LOSS 200,000 GALLONS					
Water pumped into distribution system				55,015	16
Less: Water sold				43,255	17
Losses and unaccounted for				11,760	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				266	21
Date of maximum: 5/24/1997					22
Cause of maximum:					23
LAC DU COUR POOL BEING FILLED AFTER REPAIR					
Minimum gallons pumped by all methods in any one day during reporting year				108	24
Date of minimum: 1/23/1997					25
Total KWH used for pumping for the year				266,207	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>	
WELL #1 LAC DU COUR SUB'D	#1	1,550	12	100,000	Yes	<b>1</b>
WELL #3 LAD DU COUR SUB'D	#3	450	12	150,000	Yes	<b>2</b>
WELL #4 WHITMAN PLACE SUB'D	#4	400	10	180,000	Yes	<b>3</b>
WELL #5 WHITMAN PLACE SUB'D	#5	500	10	90,000	Yes	<b>4</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 #1A	WELL #1B	WELL #1C	1
Location	LAC DU COUR SUB'D	LAC DU COUR SUB'D	LAC DU COUR SUB'D	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	GOULD	BYRON JOHNSON	BYRON JOHNSON	5
Year Installed	1991	1965	1965	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	100	200	500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON JOHNSON	BYRON JOHNSON	9 10
Year Installed	1991	1965	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #4	WELL #5A	14
Location	LAC DU COUR SUB'D	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	BYRON JOHNSON	BYRON JOHNSON	GRUNDFOS	18
Year Installed	1994	1993	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	120	125	120	21
Pump Motor or Standby Engine Mfr	SIMMONS	FRANKLIN	FRANKLIN	22 23
Year Installed	1987	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	15	30	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #5B	WELL #5C	WELL #5D	1
Location	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	WHITMAN PLACE SUB'D	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1994	1994	1994	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	500	750	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	HERCULES	9 10
Year Installed	1994	1994	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	20	30	50	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	LHOUSE #1	LAC DU COUR	NHOUSE #5	WHITMAN PLACE N	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>					<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R			3
Year constructed	1965	1994			4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0	0			6
Total capacity in gallons	80,000	100,000			7
<b>WATER TREATMENT PLANT</b>					<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)					9
Points of application (wellhouse, central facilities, booster station, other)					10
Filters, type (gravity, pressure, other, none)					11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)					12
Is a corrosion control chemical used (yes, no)?					13
Is water fluoridated (yes, no)?					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	4.000	1,893				1,893
P	D	4.000	1,593				1,593
P	D	6.000	8,649				8,649
M	D	8.000	3,048				3,048
P	D	8.000	24,977				24,977
P	D	10.000	4,380				4,380
<b>Total Within Municipality</b>			<b>44,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,540</b>
<b>Total Utility</b>			<b>44,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,540</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	510				510		1
M	1.500	2				2		2
M	3.000	1				1		3
<b>Total Utility</b>		<b>513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>513</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)	
0.750	521	15	12		524	12	1
1.000	1				1		2
1.500	2				2		3
3.000	1				1		4
<b>Total:</b>	<b>525</b>	<b>15</b>	<b>12</b>	<b>0</b>	<b>528</b>	<b>12</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)	
0.750	509					15	524	1
1.000	1						1	2
1.500		2					2	3
3.000		1					1	4
<b>Total:</b>	<b>510</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>528</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	77				77	2
<b>Total Fire Hydrants</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</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:	207
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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NONE