



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VERONA WATER UTILITY

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Principal Office: 111 LINCOLN ST.  
P.O. BOX 188  
VERONA, WI 53593

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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.*



## TABLE OF CONTENTS

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

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** VERONA WATER UTILITY

**Utility Address:** 111 LINCOLN ST.  
P.O. BOX 188  
VERONA, WI 53593

**When was utility organized?** 9/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** MR RON RIEDER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

111 LINCOLN ST.  
P.O. BOX 188  
VERONA, WI 53593

**Telephone:** (608) 845 - 6695

**Fax Number:**

**E-mail Address:**

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

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**Name:** MR JAY BENNETT CPA

**Title:** SENIOR IN-CHARGE AUDTIOR

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH ST  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

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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:**

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**Name:** MR JAY BENNETT CPA

**Title:** SENIOR IN-CHARGE AUDITOR

**Office Address:** JOHNSON BLOCK & CO., INC.  
229 HIGH ST.  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

**Date of most recent audit report:** 2/18/1997

**Period covered by most recent audit:** 01/01/1996-12/31/1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR RON RIEDER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

111 LINCOLN ST  
P.O. BOX 188  
VERONA, WI 53593

**Telephone:** (608) 854 - 6695

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:**

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

MR ROCCO CENITI  
MR THOMAS FERCH  
MR EDWARD RINGGENBERG

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

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

**Date of Ordinance:**                     

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

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

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**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)	463,375	433,694	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	263,666	161,637	2
Depreciation Expense (403)	100,123	92,532	3
Amortization Expense (404-407)	0		4
Taxes (408)	105,892	105,950	5
<b>Total Operating Expenses</b>	<b>469,681</b>	<b>360,119</b>	
<b>Net Operating Income</b>	<b>(6,306)</b>	<b>73,575</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(6,306)</b>	<b>73,575</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	16,047	14,435	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>16,047</b>	<b>14,435</b>	
<b>Total Income</b>	<b>9,741</b>	<b>88,010</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>9,741</b>	<b>88,010</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	52,503	46,274	14
Amortization of Debt Discount and Expense (428)	1,884	1,663	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>54,387</b>	<b>47,937</b>	
<b>Net Income</b>	<b>(44,646)</b>	<b>40,073</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	589,446	559,840	20
Balance Transferred from Income (433)	(44,646)	40,073	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	10,150	10,467	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>534,650</b>	<b>589,446</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on Special Assessments	2,159	5
Interest on Investments	13,888	6
<b>Total (Acct. 419):</b>	<b>16,047</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
TIF 2 Interest payments and payment to district	10,150	13
<b>Total (Acct. 439)--Debit:</b>	<b>10,150</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	463,375	0	0	0	463,375	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>463,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>463,375</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	65,048		<b>65,048</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>65,048</b>	<b>0</b>	<b>65,048</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)	6,034,182	5,188,793	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	659,593	664,417	<b>2</b>
<b>Net Utility Plant</b>	<b>5,374,589</b>	<b>4,524,376</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)	76,925	66,776	<b>5</b>
Other Investments (124)	45,541	52,942	<b>6</b>
Special Funds (125)	0		<b>7</b>
<b>Total Other Property and Investments</b>	<b>122,466</b>	<b>119,718</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	87,715	8,432	<b>8</b>
Temporary Cash Investments (132)	63,483	246,756	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	76,960	70,074	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,214	12,915	<b>14</b>
Materials and Supplies (150)	8,603	8,733	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>247,975</b>	<b>346,910</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,946	14,504	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	213,604	35,949	<b>20</b>
<b>Total Deferred Debits</b>	<b>232,550</b>	<b>50,453</b>	
<b>Total Assets and Other Debits</b>	<b>5,977,580</b>	<b>5,041,457</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,036,391	830,773	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	534,650	589,446	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,571,041</b>	<b>1,420,219</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	987,853	685,602	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>987,853</b>	<b>685,602</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	9,843	26,790	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	16,596	8,736	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>26,439</b>	<b>35,526</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	76,925	66,776	<b>36</b>
<b>Total Deferred Credits</b>	<b>76,925</b>	<b>66,776</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,315,322	2,833,334	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,977,580</b>	<b>5,041,457</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,015,591	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	18,591				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	6,034,182	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	659,593	0	0	0	10
<b>Total Accumulated Provision</b>	659,593	0	0	0	
<b>Net Utility Plant</b>	5,374,589	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>	664,417				<b>664,417</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	100,123				<b>100,123</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,721				<b>7,721</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>107,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,844</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	108,162				<b>108,162</b>	<b>15</b>
Cost of removal	4,506				<b>4,506</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>112,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,668</b>	<b>19</b>
<b>Balance End of Year</b>	<b>659,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>659,593</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>	<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	8,603	8,733
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>8,603</b>	<b>8,733</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>				
1989 Bonds	585	428	4,633	1
1991 Bonds	1,040	428	8,246	2
1997 Bonds	259	428	6,067	3
<b>Total</b>			<b>18,946</b>	
<b>Unamortized premium on debt (251)</b>				
				4
<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	830,773	1
<b>Changes during year (explain):</b>		
Utility work in Industrial Park paid by TIF District	205,618	2
<b>Balance end of year</b>	<u><u>1,036,391</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)	
1989 Bonds	06/01/1989	12/01/2005	7.00%	214,610	<b>1</b>
1997 Bonds	07/01/1997	04/01/2012	4.00%	335,000	<b>2</b>
1991 Bonds	10/01/1997	04/01/2011	6.00%	438,243	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>987,853</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>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	105,892	2
Charged electric department expense		3
Charged sewer department expense	2,365	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>108,257</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,727	6
Social Security taxes	4,946	7
PSC Remainder Assessment	584	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>108,257</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>					
1989 Bonds	1,280	15,303	15,377	1,206	1
1991 bonds	7,456	28,987	29,266	7,177	2
1997 bonds		8,213		8,213	3
<b>Subtotal</b>	<b>8,736</b>	<b>52,503</b>	<b>44,643</b>	<b>16,596</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>8,736</b>	<b>52,503</b>	<b>44,643</b>	<b>16,596</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	2,833,334					<b>2,833,334</b>	1
<b>Add credits during year:</b>							
For Services	60,721					<b>60,721</b>	2
For Mains	390,514					<b>390,514</b>	3
<b>Other (specify):</b>							
Hydrants	30,753					<b>30,753</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,315,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,315,322</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Due From TIF District	76,925	1
<b>Total (Acct. 123):</b>	<b>76,925</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	45,541	2
<b>Total (Acct. 124):</b>	<b>45,541</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	76,960	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>76,960</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Tax Roll due from General	10,379	12
Due Form Dane County	835	13
<b>Total (Acct. 145):</b>	<b>11,214</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
1996 well rehab expense	41,483	16

**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>Other Deferred Debits (183):</b>		
1996 well pump rehab	2,375	17
1997 water tower painting expense	169,746	18
<b>Total (Acct. 183):</b>	<b>213,604</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
TIF 2 Amount deferred	76,925	20
<b>Total (Acct. 253):</b>	<b>76,925</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	5,598,736	0	0	0	5,598,736	1
Materials and Supplies	8,668	0	0	0	8,668	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	662,005	0	0	0	662,005	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,074,328	0	0	0	3,074,328	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,871,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,871,071</b>	
Net Operating Income	(6,306)	0	0	0	(6,306)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-0.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.34%</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	933,582	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	562,048	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,495,630</b>	
<b>Net Income</b>		
Net Income	(44,646)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.99%</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

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NONE

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	442,779	1
<b>Total Sales of Water</b>	<b>442,779</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,747	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	10,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,349	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,596</b>	
<b>Total Operating Revenues</b>	<b>463,375</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	14,505	8
Pumping Expenses (620-625)	58,498	9
Water Treatment Expenses (630-635)	8,586	10
Transmission and Distribution Expenses (640-655)	103,565	11
Customer Accounts Expenses (901-904)	7,147	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	71,365	14
<b>Total Operation and Maintenance Expenses</b>	<b>263,666</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	100,123	15
Amortization Expense (404-407)		16
Taxes (408)	105,892	17
<b>Total Other Operating Expenses</b>	<b>206,015</b>	
<b>Total Operating Expenses</b>	<b>469,681</b>	
<b>NET OPERATING INCOME</b>	<b>(6,306)</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	1,894	131,198	215,178	4
Commercial	184	38,739	47,508	5
Industrial	24	48,688	30,094	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,102</b>	<b>218,625</b>	<b>292,780</b>	
Private Fire Protection Service (462)	15		2,673	7
Public Fire Protection Service (463)	1		135,020	8
Other Sales to Public Authorities (464)	20	14,619	12,306	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>2,138</b>	<b>233,244</b>	<b>442,779</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)	135,020	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>135,020</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,747	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,747</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Rent of space on water tower for communication equipment	10,500	8
<b>Total Rents from Water Property (472)</b>	<b>10,500</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
Miscellaneous	408	11
Return charged to non-regulated sewer utility	7,941	12
<b>Total Other Water Revenues (474)</b>	<b>8,349</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	14,505	4
<b>Total Source of Supply Expenses</b>	<b>14,505</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	16,243	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,441	7
Operation Supplies and Expenses (623)	5,676	8
Maintenance of Pumping Plant (625)	4,138	9
<b>Total Pumping Expenses</b>	<b>58,498</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,299	10
Chemicals (631)	5,101	11
Operation Supplies and Expenses (632)	600	12
Maintenance of Water Treatment Plant (635)	1,586	13
<b>Total Water Treatment Expenses</b>	<b>8,586</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	29,237	14
Operation Supplies and Expenses (641)	12,451	15
Maintenance of Distribution Reservoirs and Standpipes (650)	56,149	16
Maintenance of Mains (651)	3,877	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	794	19
Maintenance of Hydrants (654)	1,057	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>103,565</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,788	<b>22</b>
Accounting and Collecting Labor (902)	3,359	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>7,147</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,122	<b>27</b>
Office Supplies and Expenses (921)	5,467	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	26,523	<b>30</b>
Property Insurance (924)	5,710	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	20,929	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,446	<b>35</b>
Transportation Expenses (933)	168	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>71,365</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>263,666</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		102,727	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,365	2
<b>Net property tax equivalent</b>		<b>100,362</b>	
Social Security		4,946	3
PSC Remainder Assessment		584	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>105,892</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203495				3
County tax rate	mills		3.652175				4
Local tax rate	mills		7.912121				5
School tax rate	mills		12.441201				6
Voc. school tax rate	mills		1.512471				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>25.721463</b>				<b>10</b>
Less: state credit	mills		2.074457				11
<b>Net tax rate</b>	mills		<b>23.647006</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.912121</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.953672</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.865793</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.721463</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.850099</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.647006</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.102299</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,188,793	5,188,793				22
Materials & Supplies	\$	8,733	8,733				23
<b>Subtotal</b>	\$	<b>5,197,526</b>	<b>5,197,526</b>				<b>24</b>
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>5,197,526</b>	<b>5,197,526</b>				<b>26</b>
Assessment Ratio	dec.		0.983200				27
<b>Assessed Value</b>	\$	<b>5,110,208</b>	<b>5,110,208</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.102299</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>102,727</b>	<b>102,727</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	96,999					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>102,727</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<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)	350,605		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>350,605</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,551		12
Structures and Improvements (321)	230,553		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	142,822	607	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,384		20
<b>Total Pumping Plant</b>	<u>383,310</u>	<u>607</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,187		23
<b>Total Water Treatment Plant</b>	<u>7,187</u>	<u>0</u>	
<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)			350,605	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>350,605</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			8,551	12
Structures and Improvements (321)			230,553	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	300		143,129	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,384	20
<b>Total Pumping Plant</b>	<b>300</b>	<b>0</b>	<b>383,617</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,187	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,187</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	143,826		26
Transmission and Distribution Mains (343)	2,925,516	674,828	27
Fire Mains (344)			28
Services (345)	668,088	74,713	29
Meters (346)	243,309	51,910	30
Hydrants (348)	372,739	100,200	31
Other Transmission and Distribution Plant (349)	21,410	2,749	32
<b>Total Transmission and Distribution Plant</b>	<b>4,374,888</b>	<b>904,400</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,000		34
Office Furniture and Equipment (391)	614	2,298	35
Computer Equipment (391.1)	6,406		36
Transportation Equipment (392)	13,671	19,444	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	44,201	15,122	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>65,892</b>	<b>36,864</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,181,882</b>	<b>941,871</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>5,181,882</b>	<b>941,871</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)			143,826 26
Transmission and Distribution Mains (343)	21,684		3,578,660 27
Fire Mains (344)			0 28
Services (345)	8,769		734,032 29
Meters (346)	23,800		271,419 30
Hydrants (348)	13,309		459,630 31
Other Transmission and Distribution Plant (349)			24,159 32
<b>Total Transmission and Distribution Plant</b>	<b>67,562</b>	<b>0</b>	<b>5,211,726</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,000 34
Office Furniture and Equipment (391)	300		2,612 35
Computer Equipment (391.1)			6,406 36
Transportation Equipment (392)			33,115 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	40,000		19,323 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>40,300</b>	<b>0</b>	<b>62,456</b>
<b>Total utility plant in service directly assignable</b>	<b>108,162</b>	<b>0</b>	<b>6,015,591</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>108,162</b>	<b>0</b>	<b>6,015,591</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			26,746	26,746	1
February			24,025	24,025	2
March			25,763	25,763	3
April			26,270	26,270	4
May			29,227	29,227	5
June			30,052	30,052	6
July			28,370	28,370	7
August			27,681	27,681	8
September			27,649	27,649	9
October			29,085	29,085	10
November			25,561	25,561	11
December			27,541	27,541	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>327,970</b>	<b>327,970</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use				1,221	14
Other utility use explanation:					15
Water loss from stuck meters.					
Water pumped into distribution system				324,249	16
Less: Water sold				233,244	17
Losses and unaccounted for				91,005	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility is trying to locate leaks.					
Maximum gallons pumped by all methods in any one day during reporting year				1,378	21
Date of maximum: 12/4/1997					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				617	24
Date of minimum: 3/7/1997					25
Total KWH used for pumping for the year				521,478	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>	
1932 WELL	1	114	12	500,000	Yes	<b>1</b>
1959 WELL	2	170	15	864,000	Yes	<b>2</b>
1974 WELL	3	1,033	17	1,440,000	Yes	<b>3</b>
1993 WELL	4	1,100	17	216,000	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	1	2	3	1
Location	VERONA	VERONA	VERONA	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1982	1987	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	370	1,000	1,000	8
Pump Motor or Standby Engine Mfr	G. E.	U.S. MOTORS	WESTINGHOUSE	10
Year Installed	1982	1987	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	VERONA			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. MOTORS			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			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.

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	550				550
M	D	6.000	64,528	1,391	1,202		64,717
M	D	8.000	54,568	2,253			56,821
M	D	10.000	41,593	5,452			47,045
M	D	12.000	917	6,553			7,470
<b>Total Within Municipality</b>			<b>162,156</b>	<b>15,649</b>	<b>1,202</b>	<b>0</b>	<b>176,603</b>
<b>Total Utility</b>			<b>162,156</b>	<b>15,649</b>	<b>1,202</b>	<b>0</b>	<b>176,603</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,216				1,216		1
M	1.000	613	149	27		735	201	2
M	1.250	54				54		3
M	1.500	145	3			148	3	4
M	2.000	15				15		5
M	4.000	4				4		6
M	6.000	9				9		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>2,057</b>	<b>152</b>	<b>27</b>	<b>0</b>	<b>2,182</b>	<b>204</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	372			372		1
0.750	2,338		340		1,998	337	2
1.000	53	5			58	6	3
1.500	39	4			43	6	4
2.000	26	2			28	3	5
3.000	4				4		6
4.000	3				3		7
<b>Total:</b>	<b>2,463</b>	<b>383</b>	<b>340</b>	<b>0</b>	<b>2,506</b>	<b>352</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	372						372	1
0.750	1,508	119	22	7		342	1,998	2
1.000	1	26	2	4		25	58	3
1.500		23	3	1		16	43	4
2.000		13		6		9	28	5
3.000		1		1		2	4	6
4.000				1		2	3	7
<b>Total:</b>	<b>1,881</b>	<b>182</b>	<b>27</b>	<b>20</b>	<b>0</b>	<b>396</b>	<b>2,506</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	336	36	12		360	2
<b>Total Fire Hydrants</b>	<b>336</b>	<b>36</b>	<b>12</b>	<b>0</b>	<b>360</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:	317
Number of distribution system valves end of year:	751
Number of distribution valves operated during year:	317

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

A/C 605 - Maint. of water source plant Increase due to amortizing well rehab. expense as per PSC instructions.

A/C 620 - Pumping Labor, A/C 640 Transmission Labor, - Increase due to utility allocating labor to these accounts more accurately. Previously amounts were not allocated correctly. Utility went to a class C just a few years ago.

A/C 622 Power - Increase due to more water pumped in 1997. KWH's for 1996 were not reported at the correct amount - this is why 1997 KWH's are lower than the year before, but pumping expense went up.

A/C 631 Chemicals - Decrease due to using less chemicals.

A/ 650 Maint. of Reservoir - Increase due to amortization of painting water tower started in 1997.

A/C 651 Maint. of Mains - Decrease due to having fewer repairs/breaks.

A/C 923 Outside services - Increase due to utility having a impact fee study performed in 1997.

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

A/C 392 Transportation equipment - Increase due to portion of new truck purchased and charged to water. This is a new truck and not a replacement.

A/C 394 Other General Equipment - Increase due to a portion of a new backhoe being charged to water (sewer & general also paid a portion). The old backhoe that was traded in was paid for entirely by the water utility when it was purchased.

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### Water Mains (Page W-15)

Mains were mostly financed by developers of subdivisions. The utility paid for main replacements.

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### Water Services (Page W-16)

Most of the services added were financed by developers of subdivisions. The rest was financed by the utility for replacements.

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