



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

For the Year Ended: DECEMBER 31, 1998

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.

SIGNATURE PAGE

I TERRI BONNER of
(Person responsible for accounts)

COTTAGE GROVE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 02/12/1999
(Date)

DEPUTY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TERRI BONNER

Title: DEPUTY CLERK

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

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

Name: VIRCHOW, KRAUSE 7 CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE 7 CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/3/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVE JONES

Title: VILLAGE PRESIDENT

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JEFFERY HANSON

Title: UTILITY CHAIRPERSON

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: THOMAS KRAMP

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

- ANDREW EBERHARDT
 - JEFFERY HANSON
 - DAVE KERZNAR
 - KATHY SHOOK
 - MIKE SMITH
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/1961

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	405,960	368,404	1
Operating Expenses:			
Operation and Maintenance Expense (401)	133,909	115,094	2
Depreciation Expense (403)	55,650	50,594	3
Amortization Expense (404)	0	0	4
Taxes (408)	77,563	73,023	5
Total Operating Expenses	267,122	238,711	
Net Operating Income	138,838	129,693	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	138,838	129,693	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	26,146	27,196	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	26,146	27,196	
Total Income	164,984	156,889	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	164,984	156,889	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,045	36,015	13
Amortization of Debt Discount and Expense (428)	1,748	1,789	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	36,793	37,804	
Net Income	128,191	119,085	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	453,265	334,180	19
Balance Transferred from Income (433)	128,191	119,085	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	581,456	453,265	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on special assessments and investments	26,146	4
Total (Acct. 419):	26,146	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	405,960	0	0	0	405,960	1
Less: interdepartmental sales	0		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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	405,960	0	0	0	405,960	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,839,767	3,291,132	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	392,924	339,355	2
Net Utility Plant	3,446,843	2,951,777	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,778	1,814	6
Special Funds (125)	317,315	360,925	7
Total Other Property and Investments	328,093	362,739	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	68,928	25,605	8
Temporary Cash Investments (132)	245,534	125,870	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	72,911	69,109	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	63,540	14
Materials and Supplies (150)	4,711	4,711	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		7,208	17
Total Current and Accrued Assets	392,084	296,043	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,444	20,192	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,444	20,192	
Total Assets and Other Debits	4,185,464	3,630,751	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	340,294	189,586	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	581,456	453,265	23
Total Proprietary Capital	921,750	642,851	
LONG-TERM DEBT			
Bonds (221)	640,000	675,000	24
Advances from Municipality (223)	41,500	49,800	25
Other long-Term Debt (224)	6,426	7,780	26
Total Long-Term Debt	687,926	732,580	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,538	29,817	28
Payables to Municipality (233)	0	17,656	29
Customer Deposits (235)			30
Taxes Accrued (236)	75,601	70,515	31
Interest Accrued (237)	8,500	8,917	32
Other Current and Accrued Liabilities (238)	1,340	1,340	33
Total Current and Accrued Liabilities	117,979	128,245	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	83,877	53,617	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	83,877	53,617	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,373,932	2,073,458	38
Total Liabilities and Other Credits	4,185,464	3,630,751	

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)	
Plant Accounts:					
Utility Plant in Service (100)	3,839,767	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
Total Utility Plant	3,839,767	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	392,924	0	0	0	9
Total Accumulated Provision	392,924	0	0	0	
Net Utility Plant	3,446,843	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)	
Balance first of year	339,355				339,355	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,650				55,650	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,480				3,480	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	59,130	0	0	0	59,130	13
Debits during year						14
Book cost of plant retired	1,500				1,500	15
Cost of removal	4,061				4,061	16
Other debits (specify):						17
					0	18
Total debits	5,561	0	0	0	5,561	19
Balance End of Year	392,924	0	0	0	392,924	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,711	4,711 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,711	4,711

**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)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS	1,748	428	18,444	1
Total			18,444	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

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	189,586	1
Changes during year (explain):		
Hwy N/BB improvements and fire station extension paid by village	150,708	2
Balance end of year	340,294	

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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	640,000	1
Total Bonds (Account 221):				640,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR BUILDING	00/00/0000	00/00/0000	0.00%	41,500	1
Total for Account 223				41,500	
Other Long-Term Debt (224)					
LEASE OBLIGATION	01/01/1997	01/01/2002	7.00%	6,426	2
Total for Account 224				6,426	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70,515	1
Accruals:		
Charged water department expense	77,563	2
Charged electric department expense		3
Charged sewer department expense	1,691	4
Other (explain):		
NONE		5
Total Accruals and other credits	79,254	
Taxes paid during year:		
County, state and local taxes	70,515	6
Social Security taxes	3,137	7
PSC Remainder Assessment	516	8
Other (explain):		
NONE		9
Total payments and other debits	74,168	
Balance end of year	75,601	

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)	
Bonds (221)					
1993 BONDS	8,917	34,504	34,921	8,500	1
Subtotal	8,917	34,504	34,921	8,500	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Capital lease	0	541	541	0	3
Subtotal	0	541	541	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,917	35,045	35,462	8,500	

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	2,073,458	0	0	0	0	2,073,458	1
Add credits during year:							
For Services	68,310					68,310	2
For Mains	142,951					142,951	3
Other (specify):							
Hydrants	29,456					29,456	4
Impact fees	50,262					50,262	5
Special assessments	9,495					9,495	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,373,932	0	0	0	0	2,373,932	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	10,778	2
Total (Acct. 124):	10,778	
Special Funds (125):		
Reserve account	129,822	3
Redemption account	12,379	4
Depreciation account	36,382	5
Impact fee account	138,732	6
Total (Acct. 125):	317,315	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,911	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	72,911	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

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)	
Add Average:						
Utility Plant in Service	3,565,449	0	0	0	3,565,449	1
Materials and Supplies	4,711	0	0	0	4,711	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	366,139	0	0	0	366,139	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,223,695	0	0	0	2,223,695	6
Other (specify):					0	7
Average Net Rate Base	980,326	0	0	0	980,326	
Net Operating Income	138,838	0	0	0	138,838	8
Net Operating Income as a percent of Average Net Rate Base	14.16%	N/A	N/A	N/A	14.16%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	264,940	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	517,360	3
Other (Specify):		4
Total Average Proprietary Capital	782,300	
Net Income		
Net Income	128,191	5
Percent Return on Proprietary Capital	16.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Accounts 145 and 233 - during 1998 cash was pooled so there are no interfund balances.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 25, 1999

Ms. Terri Bonner, Deputy Clerk
Cottage Grove Water & Sewer Utility
221 East Cottage Grove Road
Cottage Grove, WI 53527-9619

1998 Analytical Review DWCCA-1390-PJL

Dear Ms. Bonner:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated December 26, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciator expense on each of the water utility plant accounts. A copy of these depreciation rates is enclosed. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$62,870, whereas only \$52,621 is reported on page F-7, lines 4 and 6. The apparent under accrual is \$10,249.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$70,900, whereas only \$59,130 is reported on page F-7, lines 4 and 6. The apparent under accrual is \$11,770.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

2. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant

FINANCIAL SECTION FOOTNOTES

dollars are reported in Accounts 331 and 332 in the Water Operating Plant ir Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

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,

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

PJL:tlk:w:\compl\analytical review letters\june 25 1999 rev letters L 1.doc

cc: Mr. Andrew Eberhardt

Enclosure

Response received 7/16/99.

They consider past years recommended adjustments to be immaterial. They indicate that new rates will be implemented in 1999.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	396,517	1
Total Sales of Water	396,517	
Other Operating Revenues		
Forfeited Discounts (470)	2,919	2
Other Water Revenues (474)	6,524	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,443	
Total Operating Revenues	405,960	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	68,300	5
General Operating Expenses (680-690)	65,609	6
Total Operation and Maintenance Expenses	133,909	
Other Operating Expenses		
Depreciation Expense (403)	55,650	7
Amortization Expense (404)		8
Taxes (408)	77,563	9
Total Other Operating Expenses	133,213	
Total Operating Expenses	267,122	
NET OPERATING INCOME	138,838	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	829	962	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	829	962	
Metered Sales to General Customers (461)				
Residential	1,291	78,713	235,449	4
Commercial	48	6,462	15,587	5
Industrial	6	14,105	20,160	6
Total Metered Sales to General Customers (461)	1,345	99,280	271,196	
Private Fire Protection Service (462)	8		5,036	7
Public Fire Protection Service (463)	1		112,890	8
Other Sales to Public Authorities (464)	13	1,399	6,433	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,368	101,508	396,517	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	112,890	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	112,890	
Forfeited Discounts (470):		
Customer late payment charges	2,919	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,919	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,342	7
Other (specify):		
Permits and reconnection fees	182	8
Total Other Water Revenues (474)	6,524	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,224	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,458	3
Chemicals (630)	8,040	4
Supplies and Expenses (640)	9,661	5
Repairs of Water Plant (650)	17,872	6
Transportation Expenses (660)	45	7
Total Plant Operation and Maintenance Expenses	68,300	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	21,720	8
Office Supplies and Expenses (681)	8,450	9
Outside Services Employed (682)	19,435	10
Insurance Expense (684)	4,463	11
Employees Pensions and Benefits (686)	11,141	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	400	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	65,609	
 Total Operation and Maintenance Expenses	 133,909	

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		75,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,691	2
Net property tax equivalent		73,910	
Social Security		3,137	3
PSC Remainder Assessment		516	4
Other (specify): NONE			5
Total tax expense		<u>77,563</u>	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200800				3
County tax rate	mills		3.888200				4
Local tax rate	mills		7.536200				5
School tax rate	mills		15.673700				6
Voc. school tax rate	mills		1.485800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.784700				10
Less: state credit	mills		1.927500				11
Net tax rate	mills		26.857200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.536200				14
Combined School Tax Rate	mills		17.159500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.695700				17
Total Tax Rate	mills		28.784700				18
Ratio of Local and School Tax to Total	dec.		0.857945				19
Total tax net of state credit	mills		26.857200				20
Net Local and School Tax Rate	mills		23.042010				21
Utility Plant, Jan. 1	\$	3,291,132	3,291,132				22
Materials & Supplies	\$	4,711	4,711				23
Subtotal	\$	3,295,843	3,295,843				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,295,843	3,295,843				26
Assessment Ratio	dec.		0.995500				27
Assessed Value	\$	3,281,012	3,281,012				28
Net Local & School Rate	mills		23.042010				29
Tax Equiv. Computed for Current Year	\$	75,601	75,601				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,601					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,434	258	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)	183,576	18,861	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	198,056	19,119	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,767		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	500		20
Total Pumping Plant	305,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	11,350		23
Total Water Treatment Plant	11,650	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16		24
Structures and Improvements (341)	0	5,026	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			12,692 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)			202,437 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			2,046 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	217,175
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			121,037 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			183,767 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			500 20
Total Pumping Plant	0	0	305,304
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			300 22
Water Treatment Equipment (332)			11,350 23
Total Water Treatment Plant	0	0	11,650
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			16 24
Structures and Improvements (341)			5,026 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	1,693,964	342,770	27
Fire Mains (344)	0		28
Services (345)	390,348	71,240	29
Meters (346)	147,445	53,120	30
Hydrants (348)	249,461	54,767	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,657,297	526,923	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	83,000		34
Office Furniture and Equipment (372)	2,659		35
Computer Equipment (372.1)	7,566		36
Transportation Equipment (373)	13,109	4,093	37
Other General Equipment (379)	12,491		38
Other Tangible Property (390)	0		39
Total General Plant	118,825	4,093	
Total utility plant in service directly assignable	3,291,132	550,135	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,291,132	550,135	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			176,063 26
Transmission and Distribution Mains (343)			2,036,734 27
Fire Mains (344)			0 28
Services (345)			461,588 29
Meters (346)			200,565 30
Hydrants (348)	1,500		302,728 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,500	0	3,182,720
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			83,000 34
Office Furniture and Equipment (372)			2,659 35
Computer Equipment (372.1)			7,566 36
Transportation Equipment (373)			17,202 37
Other General Equipment (379)			12,491 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	122,918
Total utility plant in service directly assignable	1,500	0	3,839,767
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,500	0	3,839,767

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			7,960	7,960	1
February			7,197	7,197	2
March			8,063	8,063	3
April			8,013	8,013	4
May			9,561	9,561	5
June			8,679	8,679	6
July			10,622	10,622	7
August			10,037	10,037	8
September			10,677	10,677	9
October			8,662	8,662	10
November			8,239	8,239	11
December			8,134	8,134	12
Total for year	0	0	105,844	105,844	
Less: Measured or estimated water used in main flushing and water treatment during year				432	13
Less: Other utility use				398	14
Other utility use explanation:					15
Run water to prevent main freeze up, flushing, etc.					
Water pumped into distribution system				105,014	16
Less: Water sold				101,508	17
Losses and unaccounted for				3,506	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				533	21
Date of maximum: 5/18/1998					22
Cause of maximum:					23
Hydrant maintenance					
Minimum gallons pumped by all methods in any one day during reporting year				98	24
Date of minimum: 1/16/1998					25
Total KWH used for pumping for the year				150,371	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 308 N. MAIN	1	400	7	18	Yes	1
WELL DONNA STREET	2	435	16	78	Yes	2
WELL 704 N MAIN	3	530	18	1,008	Yes	3

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	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	FRANKLINSINGER, LAYMAR, BOWLAR		FAIRBANK MORSE	5
Year Installed	1987	1973	1994	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	1	700	8
Pump Motor or Standby Engine Mfr	BLANK	G.F.	U.S.	10
Year Installed	1987	1973	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	15	25	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons	45,000	550,000	7
WATER TREATMENT PLANT			8
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	1,645	22	0	0	1,667	1
M	D	6.000	26,424	858	0	0	27,282	2
M	D	8.000	29,591	4,229	0	0	33,820	3
M	D	10.000	11,537	4,918	0	0	16,455	4
M	D	12.000	10,686	1,155	0	0	11,841	5
M	D	14.000	1,233	0	0	0	1,233	6
Total Within Municipality			81,116	11,182	0	0	92,298	
Total Utility			81,116	11,182	0	0	92,298	

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	228	0	0	0	228		1
M	1.000	800	100	0	0	900		2
M	1.500	25	0	0	0	25		3
M	2.000	49	6	0	0	55		4
M	4.000	1	2	0	0	3		5
M	6.000		1			1		6
M	8.000		1			1		7
M	10.000	1	0	0	0	1		8
Total Utility		1,104	110	0	0	1,214	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,193	252	0	0	1,445	127	1
0.750	29	10	0	0	39	0	2
1.000	9	2	0	0	11	0	3
1.500	3	1	0	0	4	0	4
2.000	8	0	0	0	8	0	5
3.000	2	0	0	0	2	0	6
Total:	1,244	265	0	0	1,509	127	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,266	35	0	5	0	139	1,445	1
0.750	28	6	3	2	0	0	39	2
1.000	3	4	0	0	0	4	11	3
1.500	1	1	0	1	0	1	4	4
2.000	1	1	3	2	0	1	8	5
3.000	0	0	0	2	0	0	2	6
Total:	1,299	47	6	12	0	145	1,509	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	181	25	1		205	2
Total Fire Hydrants	181	25	1	0	205	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	205
Number of distribution system valves end of year:	224
Number of distribution valves operated during year:	224

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Unmetered sales were bulk water sales in 1998.

Industrial revenues increased due to increased use by Hydrite.

Water Operation & Maintenance Expenses (Page W-05)

Account 650 increased due to the upgrade at Well #2.

Account 630 increase in chemical used with the addition of Hydrite.

Water Utility Plant in Service (Page W-08)

Account 341 - fence around water tower

Water Mains (Page W-15)

Mains were paid for by contractors. The Village paid \$91,085 for mains in connection with the fire station extension.

Water Services (Page W-16)

Services added were contributed by contractor. One 6" and one 4" service were paid for by village for fire station extension.
