



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Principal Office: 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

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 KENNETH WITT of  
(Person responsible for accounts)

VILLAGE OF EAST TROY MUNICIPAL 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)      03/26/1999  
(Date)

CLERK-TREASURER-ADMINISTRATOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

**Utility Address:** 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**When was utility organized?** 7/20/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KENNETH WITT  
**Title:** CLERK TREASURER-ADMINISTRATOR

**Office Address:**  
2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (414) 642 - 6255

**Fax Number:** (414) 642 - 6259

**E-mail Address:**

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

**Name:** KIESLING ASSOCIATES LLP  
**Title:**

**Office Address:** KIESLING ASSOCIATES LLP  
6401 ODANA ROAD  
MADISON, WI 53719-1155

**Telephone:** (608) 273 - 2383

**Fax Number:** (608) 273 - 2315

**E-mail Address:**

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

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

**Name:** KIESLING ASSOCIATES LLP  
**Title:**

**Office Address:** KIESLING ASSOCIATES LLP  
6401 ODANA ROAD  
MADISON, WI 53719-1155

**Telephone:** (608) 273 - 2383

**Fax Number:** (608) 273 - 2315

**E-mail Address:**

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

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** TOM ROSSMILLER

**Title:** DPW SUPERINTENDENT

**Office Address:**

2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (414) 642 - 6253

**Fax Number:** (414) 642 - 6259

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR JOHN ALEXANDER
  - MR TIM JAECK
  - MR BILL LOESCH, PRESIDENT
  - MR FORTUN RENUCCI
  - MR BOB SPAIGHT
  - MR BILL STUBBS
  - MR TED ZESS
- 

**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)	384,380	375,167	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	193,776	147,473	2
Depreciation Expense (403)	56,943	53,695	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,615	44,919	5
<b>Total Operating Expenses</b>	<b>300,334</b>	<b>246,087</b>	
<b>Net Operating Income</b>	<b>84,046</b>	<b>129,080</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>84,046</b>	<b>129,080</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	50,680	11,816	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>50,680</b>	<b>11,816</b>	
<b>Total Income</b>	<b>134,726</b>	<b>140,896</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>134,726</b>	<b>140,896</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	59,957	29,140	14
Amortization of Debt Discount and Expense (428)	4,201	1,732	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	26,239	27,868	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>90,397</b>	<b>58,740</b>	
<b>Net Income</b>	<b>44,329</b>	<b>82,156</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	446,667	321,699	20
Balance Transferred from Income (433)	44,329	82,156	21
Miscellaneous Credits to Surplus (434)	0	42,812	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>490,996</b>	<b>446,667</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS	50,680	5
<b>Total (Acct. 419):</b>	<b>50,680</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	384,380	0	0	0	<b>384,380</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>384,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,380</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	31,162		31,162	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>31,162</b>	<b>0</b>	<b>31,162</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,188,702	3,056,786	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	585,059	533,660	<b>2</b>
<b>Net Utility Plant</b>	<b>2,603,643</b>	<b>2,523,126</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	1,096,449	142,452	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,096,449</b>	<b>142,452</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	215	215	<b>8</b>
Temporary Cash Investments (132)	142,905	91,374	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	63,914	55,174	<b>11</b>
Other Accounts Receivable (143)	0	1,200	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	23,515	21,517	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>230,549</b>	<b>169,480</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,006	8,454	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>24,006</b>	<b>8,454</b>	
<b>Total Assets and Other Debits</b>	<b>3,954,647</b>	<b>2,843,512</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)	464,611	464,611	<b>21</b>
Appropriated Earned Surplus (215)	58,788	58,788	<b>22</b>
Unappropriated Earned Surplus (216)	490,996	446,667	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,014,395</b>	<b>970,066</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	325,000	355,000	<b>24</b>
Advances from Municipality (223)	467,360	492,360	<b>25</b>
Other Long-Term Debt (224)	935,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,727,360</b>	<b>847,360</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		124	<b>28</b>
Payables to Municipality (233)	53,110	9,838	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	49,683	35,344	<b>31</b>
Interest Accrued (237)	42,226	9,895	<b>32</b>
Other Current and Accrued Liabilities (238)	2,282	1,316	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>147,301</b>	<b>56,517</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	14,480	15,373	<b>36</b>
<b>Total Deferred Credits</b>	<b>14,480</b>	<b>15,373</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)	1,051,111	954,196	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,954,647</b>	<b>2,843,512</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)	3,168,935	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)	19,767				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>3,188,702</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	585,059	0	0	0	10
<b>Total Accumulated Provision</b>	<b>585,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,603,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	533,660				<b>533,660</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	56,943				<b>56,943</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,832				<b>1,832</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>58,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,775</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	7,376				<b>7,376</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>7,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,376</b>	19
<b>Balance End of Year</b>	<b>585,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>585,059</b>	20
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>	0			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			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	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	23,515	21,517
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>23,515</b>	<b>21,517</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>				
1986 REVENUE BONDS	1,297	428	3,242	1
1996 NOTE ISSUE	435	428	3,480	2
1998 NOTE ISSUE	1,753	428	17,284	3
<b>Total</b>			<b>24,006</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	464,611 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>464,611</b>

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1986 REVENUE BONDS	09/01/1986	05/01/2006	8.00%	325,000	1
<b>Total Bonds (Account 221):</b>				<b>325,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
LONG TERM ADVANCE	00/00/0000	00/00/0000	6.00%	177,360	1
1996 GO NOTE	09/01/1996	09/01/2006	5.00%	290,000	2
<b>Total for Account 223</b>				<b>467,360</b>	
<b>Other Long-Term Debt (224)</b>					
BOND ANTICIPATION NOTE	03/15/1998	11/01/2002	4.45%	935,000	3
<b>Total for Account 224</b>				<b>935,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	35,344	1
<b>Accruals:</b>		
Charged water department expense	49,615	2
Charged electric department expense		3
Charged sewer department expense	575	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>50,190</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	35,344	6
Social Security taxes		7
PSC Remainder Assessment	507	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>35,851</u>	
<b>Balance end of year</b>	<u><u>49,683</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>					
1986 REVENUE BONDS	4,750	26,937	27,327	4,360	1
<b>Subtotal</b>	<b>4,750</b>	<b>26,937</b>	<b>27,327</b>	<b>4,360</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	299	11,701	12,000	0	2
1996 NOTE ISSUE	4,846	14,538	14,538	4,846	3
<b>Subtotal</b>	<b>5,145</b>	<b>26,239</b>	<b>26,538</b>	<b>4,846</b>	
<b>Other Long-Term Debt (224)</b>					
1998 NOTE ISSUE	0	33,020	0	33,020	4
<b>Subtotal</b>	<b>0</b>	<b>33,020</b>	<b>0</b>	<b>33,020</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,895</b>	<b>86,196</b>	<b>53,865</b>	<b>42,226</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	954,196	0	0	0	0	<b>954,196</b>	1
<b>Add credits during year:</b>							
For Services	20,520					<b>20,520</b>	2
For Mains	44,895					<b>44,895</b>	3
<b>Other (specify):</b>							
HYDRANTS	31,500					<b>31,500</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,051,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,051,111</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION/RESERVE FUND	160,371	3
TEMPORARY INVESTMENTS-NOTE PROCEEDS	936,078	4
<b>Total (Acct. 125):</b>	<b>1,096,449</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	63,914	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>63,914</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</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>	

### 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>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
WAGES, FRINGE BENEFITS, EXPENSES	53,110	17
<b>Total (Acct. 233):</b>	<b>53,110</b>	
<b>Other Deferred Credits (253):</b>		
ACCUMULATED SICK LEAVE	14,480	18
<b>Total (Acct. 253):</b>	<b>14,480</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	3,112,860	0	0	0	3,112,860	1
Materials and Supplies	22,516	0	0	0	22,516	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	559,359	0	0	0	559,359	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,002,653	0	0	0	1,002,653	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,573,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,573,364</b>	
Net Operating Income	84,046	0	0	0	84,046	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.34%</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	464,611	1
Appropriated Earned Surplus	58,788	2
Unappropriated Earned Surplus	468,831	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>992,230</b>	
<b>Net Income</b>		
Net Income	44,329	5
<b>Percent Return on Proprietary Capital</b>	<b>4.47%</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.**

THE VILLAGE HAD EXTENSIONS OF SERVICE RELATING TO THE BROOKSTONE AND STERLING OAKS PROJECTS.

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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.**

DEBT FINANCING TRANSACTION - THE 1998 WATER UTILITY BOND ANTICIPATION NOTES RELATE TO THE WATER TOWER PROJECT.

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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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### Net Utility Plant (Page F-07)

CONSTRUCTION WORK IN PROGRESS

THIS ACCOUNT RELATES TO THE NEW WATER TOWER PROJECT.

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the Village Board  
of the Village of East Troy  
East Troy, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of East Troy Municipal Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP  
Madison, Wisconsin  
March 26, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 8, 1999

Mr, Kenneth Witt, Clerk Treasurer  
Village of East Troy Municipal Water Utility  
2106 Church Street  
P.O. Box 166  
East Troy, WI 53120-0166

1998 Analytical Review DWCCA-1730-PJL

Dear Mr. Witt:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

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June 16, 1999

Mr. Kenneth Witt, Clerk Treasurer  
Village of East Troy Municipal Water Utility  
2106 Church Street  
P.O. Box 166

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**FINANCIAL SECTION FOOTNOTES**

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East Troy, WI 53120-0166

1998 Analytical Review DWCCA-1730-PJL

Dear Mr. Witt:

In our letter of June 8, 1999, to your utility concerning our analytical review of East Troy's annual report we express concern that not all water meters were being tested in compliance with Wisconsin Administrative Code § PSC 185.76. Tom Rossmiller called our office and spoke with Bruce Schmidt and it was determined that the meters in question were in fact not customer meters, but instead were station meters, and do not need to be tested as indicated.

In your 1999 annual report, please use column (f) of the Meters schedule to adjust all station meters out of that schedule. Also, transfer any dollars related to station meters in Account 346 of the Water Utility Plant in Service schedule on page W-8 to Account 325, Electric Pumping Equipment.

We appreciate your cooperation regarding this matter. 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.

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\1730 reply letter.doc

cc: Mr. Tom Rossmiller, Superintendent

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	380,905	1
<b>Total Sales of Water</b>	<b>380,905</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	669	2
Miscellaneous Service Revenues (471)	222	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,584	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,475</b>	
<b>Total Operating Revenues</b>	<b>384,380</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	22,084	8
Pumping Expenses (620-625)	33,361	9
Water Treatment Expenses (630-635)	14,465	10
Transmission and Distribution Expenses (640-655)	64,757	11
Customer Accounts Expenses (901-904)	14,079	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	45,030	14
<b>Total Operation and Maintenance Expenses</b>	<b>193,776</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	56,943	15
Amortization Expense (404-407)		16
Taxes (408)	49,615	17
<b>Total Other Operating Expenses</b>	<b>106,558</b>	
<b>Total Operating Expenses</b>	<b>300,334</b>	
<b>NET OPERATING INCOME</b>	<b>84,046</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	1	1	382	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>382</b>	
Metered Sales to General Customers (461)				
Residential	930	57,983	126,073	4
Commercial	125	28,031	42,710	5
Industrial	27	83,157	80,496	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,082</b>	<b>169,171</b>	<b>249,279</b>	
Private Fire Protection Service (462)	12		8,456	7
Public Fire Protection Service (463)	1		105,857	8
Other Sales to Public Authorities (464)	21	13,770	16,931	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,117</b>	<b>182,942</b>	<b>380,905</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)	105,857	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>105,857</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	669	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>669</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	222	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>222</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,584	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,584</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	4,558	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	17,526	4
<b>Total Source of Supply Expenses</b>	<b>22,084</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	2,247	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,736	7
Operation Supplies and Expenses (623)	3,335	8
Maintenance of Pumping Plant (625)	12,043	9
<b>Total Pumping Expenses</b>	<b>33,361</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	4,780	10
Chemicals (631)	4,654	11
Operation Supplies and Expenses (632)	57	12
Maintenance of Water Treatment Plant (635)	4,974	13
<b>Total Water Treatment Expenses</b>	<b>14,465</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	7,738	14
Operation Supplies and Expenses (641)	1,510	15
Maintenance of Distribution Reservoirs and Standpipes (650)	37,123	16
Maintenance of Mains (651)	3,417	17
Maintenance of Services (652)	5,597	18
Maintenance of Meters (653)	6,293	19
Maintenance of Hydrants (654)	1,592	20
Maintenance of Other Plant (655)	1,487	21
<b>Total Transmission and Distribution Expenses</b>	<b>64,757</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>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,074	<b>22</b>
Accounting and Collecting Labor (902)	8,681	<b>23</b>
Supplies and Expenses (903)	2,324	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,079</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)	9,501	<b>27</b>
Office Supplies and Expenses (921)	1,597	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	5,370	<b>30</b>
Property Insurance (924)	7,962	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	19,775	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	391	<b>35</b>
Transportation Expenses (933)	309	<b>36</b>
Maintenance of General Plant (935)	125	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>45,030</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>193,776</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		49,683	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		575	2
<b>Net property tax equivalent</b>		<b>49,108</b>	
Social Security			3
PSC Remainder Assessment		507	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>49,615</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.226800				3
County tax rate	mills		5.357900				4
Local tax rate	mills		7.614800				5
School tax rate	mills		10.235300				6
Voc. school tax rate	mills		1.775300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.210100</b>				<b>10</b>
Less: state credit	mills		1.678900				11
<b>Net tax rate</b>	mills		<b>23.531200</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.614800</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.010600</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.625400</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.210100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778474</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.531200</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.318420</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,056,786</b>	3,056,786				22
Materials & Supplies	\$	<b>21,517</b>	21,517				23
<b>Subtotal</b>	\$	<b>3,078,303</b>	<b>3,078,303</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,700</b>	2,700				25
<b>Taxable Assets</b>	\$	<b>3,075,603</b>	<b>3,075,603</b>				<b>26</b>
Assessment Ratio	dec.		0.881835				27
<b>Assessed Value</b>	\$	<b>2,712,174</b>	<b>2,712,174</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.318420</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,683</b>	<b>49,683</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,142					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>49,683</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)	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>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,609		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)	178,137		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>183,746</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	131,174		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,692		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,586		20
<b>Total Pumping Plant</b>	<b>255,452</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,949		23
<b>Total Water Treatment Plant</b>	<b>11,949</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,948		24
Structures and Improvements (341)	0		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)			5,609 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)			178,137 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>183,746</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			131,174 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			95,692 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			28,586 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>255,452</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			11,949 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,949</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,948 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)	121,688		26
Transmission and Distribution Mains (343)	1,750,313	49,119	27
Fire Mains (344)	0		28
Services (345)	327,959	20,520	29
Meters (346)	71,210	10,562	30
Hydrants (348)	260,688	31,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,534,806</b>	<b>111,701</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,397		35
Computer Equipment (391.1)	4,680		36
Transportation Equipment (392)	30,360	7,824	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		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)	26,396		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>70,833</b>	<b>7,824</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,056,786</b>	<b>119,525</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,056,786</b>	<b>119,525</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)			121,688 26
Transmission and Distribution Mains (343)			1,799,432 27
Fire Mains (344)			0 28
Services (345)			348,479 29
Meters (346)	7,376		74,396 30
Hydrants (348)			292,188 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,376</b>	<b>0</b>	<b>2,639,131</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,397 35
Computer Equipment (391.1)			4,680 36
Transportation Equipment (392)			38,184 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 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)			26,396 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>78,657</b>
<b>Total utility plant in service directly assignable</b>	<b>7,376</b>	<b>0</b>	<b>3,168,935</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,376</b>	<b>0</b>	<b>3,168,935</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			15,190	15,190	1
February			13,306	13,306	2
March			15,033	15,033	3
April			13,510	13,510	4
May			21,137	21,137	5
June			20,762	20,762	6
July			18,590	18,590	7
August			17,576	17,576	8
September			16,542	16,542	9
October			15,849	15,849	10
November			15,277	15,277	11
December			15,626	15,626	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>198,398</b>	<b>198,398</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				462	13
Less: Other utility use				14,335	14
Other utility use explanation:					15
WATER LATERAL & MAIN BRAKE, TOWER CLEANING					
Water pumped into distribution system				183,601	16
Less: Water sold				182,942	17
Losses and unaccounted for				659	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				1,057	21
Date of maximum: 6/11/1998					22
Cause of maximum:					23
PLACING WATER TOWER BACK IN SERVICE					
Minimum gallons pumped by all methods in any one day during reporting year				305	24
Date of minimum: 1/10/1998					25
Total KWH used for pumping for the year				309,788	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>	
3103 NORTH STREET	3	100	16	139,187	Yes	<b>1</b>
2028 WEST STREET	5	1,500	19	245,244	Yes	<b>2</b>
3219 NORTH STREET	6	160	12	159,126	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	5	6	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1986	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	353	345	471	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1990	1990	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	150	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
P	D	1.000	1,037	0	0	0	1,037	1	
P	D	2.000	10	0	0	0	10	2	
M	D	4.000	13,020	0	0	0	13,020	3	
M	D	6.000	34,074	0	0	0	34,074	4	
P	D	6.000	497	0	0	0	497	5	
M	D	8.000	12,573	0	0	0	12,573	6	
P	D	8.000	15,596	393	0	0	15,989	7	
M	D	10.000	1,267	0	0	0	1,267	8	
P	D	10.000	580	0	0	0	580	9	
M	D	12.000	10,927	0	0	0	10,927	10	
P	D	12.000	17,386	702	0	0	18,088	11	
<b>Total Within Municipality</b>			<b>106,967</b>	<b>1,095</b>	<b>0</b>	<b>0</b>	<b>108,062</b>		
<b>Total Utility</b>			<b>106,967</b>	<b>1,095</b>	<b>0</b>	<b>0</b>	<b>108,062</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	855	0	0	0	855	18	1
M	1.000	131	36	0	0	167	42	2
M	1.250	70	0	0	0	70	21	3
M	1.500	10	0	0	0	10		4
M	2.000	3	0	0	0	3		5
P	4.000	4	0	0	0	4	3	6
M	6.000	1	0	0	0	1		7
M	8.000	2	0	0	0	2	1	8
<b>Total Utility</b>		<b>1,076</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>1,112</b>	<b>85</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	671	0	71	(234)	366	23	1
0.750	434	84	13	304	809	161	2
1.000	53	4	6	11	62	9	3
1.250	1	0	0	0	1	0	4
1.500	14	1	2	1	14	4	5
2.000	18	2	1	1	20	6	6
3.000	4	2	0	5	11	6	7
4.000	1	0	0	3	4	0	8
6.000	2	0	0	(1)	1	0	9
8.000	1	0	0	0	1	0	10
10.000	0			1	1		11
<b>Total:</b>	<b>1,199</b>	<b>93</b>	<b>93</b>	<b>91</b>	<b>1,290</b>	<b>209</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	306	27	2	1	0	30	366	1
0.750	670	51	9	8	0	71	809	2
1.000	1	37	7	5	0	12	62	3
1.250	0	0	0	0	0	1	1	4
1.500	0	8	4	0	0	2	14	5
2.000	0	6	3	4	0	7	20	6
3.000	0	1	2	3	0	5	11	7
4.000	0	2	2	0	0	0	4	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	1	0	0	1	10
10.000				1			1	11
<b>Total:</b>	<b>977</b>	<b>132</b>	<b>29</b>	<b>24</b>	<b>0</b>	<b>128</b>	<b>1,290</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				0	<b>1</b>
Within Municipality	210	15	0		225	<b>2</b>
<b>Total Fire Hydrants</b>	<b>210</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>225</b>	
<b>Flushing Hydrants</b>						
	4				4	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</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:	225
Number of distribution system valves end of year:	280
Number of distribution valves operated during year:	161

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## WATER OPERATING SECTION FOOTNOTES

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

ACCOUNT 605 - INCREASE RELATES TO WATER'S SHARE OF PROJECT NEAR WELL HOUSE #6.

ACCOUNT 650 - INCREASE RELATES TO SANDBLASTING AND PAINTING THE WATER TOWER.

ACCOUNT 923 - DECREASE RELATES TO VARIOUS EXPENSES NOT BEING REPEATED.

ACCOUNT 926 - DECREASE RELATES TO A CHANGE IN THE ALLOCATION OF EXPENSES.

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### Water Mains (Page W-15)

ADDITION OF WATER MAINS WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

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### Water Services (Page W-16)

ADDITION OF WATER SERVICES WERE FINANCED THROUGH CONTRIBUTED CAPITAL AND CURRENT YEAR OPERATIONS.

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### Meters (Page W-17)

THE ADJUSTMENTS FOR METERS WAS TO RECLASS THE CLASSIFICATION BY SIZE AND TO ADJUST THE NUMBER OF UTILITY OWNED METERS TO ACTUAL.

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