



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: EDGERTON MUNICIPAL WATER UTILITY

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Principal Office: 12 ALBION  
EDGERTON, WI 53534

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 12 ALBION  
EDGERTON, WI 53534

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** RAMONA FLANIGAN  
**Title:** CITY ADMINISTRATOR

**Office Address:**  
12 ALBION STREET  
EDGERTON, WI 53534

**Telephone:** (608) 884 - 3341

**Fax Number:** (608) 884 - 8892

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE & CO  
**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO  
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  
**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO  
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:** 2/12/1999

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** RANDY OREN

**Title:** UTILITY SUPERVISOR

**Office Address:**

12 ALBION  
EDGERTON, WI 53534

**Telephone:** (608) 884 - 4811

**Fax Number:** (608) 884 - 3809

**E-mail Address:**

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**Name of utility commission/committee:** EDGERTON UTLITY COMMISSION

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

- KERRY BRODERICK
  - JAMES KAPELLEN
  - CHRIS LUND
  - JOE MESLER
  - LAWANNA SCHIELDT
  - RON WEBB
- 

**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)	586,482	582,216	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	258,092	242,426	2
Depreciation Expense (403)	96,529	84,713	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,640	76,852	5
<b>Total Operating Expenses</b>	<b>438,261</b>	<b>403,991</b>	
<b>Net Operating Income</b>	<b>148,221</b>	<b>178,225</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>148,221</b>	<b>178,225</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)	30,681	31,729	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>30,681</b>	<b>31,729</b>	
<b>Total Income</b>	<b>178,902</b>	<b>209,954</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>178,902</b>	<b>209,954</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	102,075	104,489	14
Amortization of Debt Discount and Expense (428)	1,633	1,633	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>103,708</b>	<b>106,122</b>	
<b>Net Income</b>	<b>75,194</b>	<b>103,832</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	476,489	372,657	20
Balance Transferred from Income (433)	75,194	103,832	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,984	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>548,699</b>	<b>476,489</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	30,681	5
<b>Total (Acct. 419):</b>	<b>30,681</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	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
1997 error in taxes	2,984	10
<b>Total (Acct. 435)--Debit:</b>	<b>2,984</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	586,482	0	0	0	<b>586,482</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>586,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>586,482</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	128,329		128,329	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>128,329</b>	<b>0</b>	<b>128,329</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,838,761	5,801,394	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	718,874	633,056	<b>2</b>
<b>Net Utility Plant</b>	<b>6,119,887</b>	<b>5,168,338</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)	40,741	40,741	<b>5</b>
Other Investments (124)	500	8,447	<b>6</b>
Special Funds (125)	497,862	411,497	<b>7</b>
<b>Total Other Property and Investments</b>	<b>539,103</b>	<b>460,685</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	15,325		<b>8</b>
Temporary Cash Investments (132)	205,667	172,121	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	146,371	146,164	<b>11</b>
Other Accounts Receivable (143)	46,700	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	18,838	13,633	<b>14</b>
Materials and Supplies (150)	11,818	11,818	<b>15</b>
Prepayments (165)	2,101	2,055	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>446,820</b>	<b>345,791</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,400	31,033	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	11,103	11,103	<b>20</b>
<b>Total Deferred Debits</b>	<b>40,503</b>	<b>42,136</b>	
<b>Total Assets and Other Debits</b>	<b>7,146,313</b>	<b>6,016,950</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	827,264	265,129	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	548,699	476,489	23
<b>Total Proprietary Capital</b>	<b>1,375,963</b>	<b>741,618</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,665,000	1,720,000	24
Advances from Municipality (223)	281,185	128,805	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,946,185</b>	<b>1,848,805</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,276	36,488	28
Payables to Municipality (233)	2,208	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	145,227	67,819	31
Interest Accrued (237)	33,877	34,766	32
Other Current and Accrued Liabilities (238)	10,024		33
<b>Total Current and Accrued Liabilities</b>	<b>229,612</b>	<b>139,073</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	17,339	17,339	39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>17,339</b>	<b>17,339</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,577,214	3,270,115	41
<b>Total Liabilities and Other Credits</b>	<b>7,146,313</b>	<b>6,016,950</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,065,758	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)	773,003				6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>6,838,761</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)	718,874	0	0	0	10
<b>Total Accumulated Provision</b>	<b>718,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,119,887</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>	633,056				<b>633,056</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	96,529				<b>96,529</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,804				<b>3,804</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>100,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,333</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	14,515				<b>14,515</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>14,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,515</b>	<b>19</b>
<b>Balance End of Year</b>	<b>718,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>718,874</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			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	11,818	11,818
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>11,818</b>	<b>11,818</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>				
1997 BONDS	1,633	428	29,400	1
<b>Total</b>			<b>29,400</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	265,129	1
<b>Changes during year (explain):</b>		
Plant added by TIF district	562,135	2
<b>Balance end of year</b>	<b>827,264</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)	
1996 REVENUE BONDS	09/01/1996	03/01/2016	6.00%	1,665,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,665,000</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>					
ADVANCE FROM WASTE WATER	00/00/0000	00/00/0000	0.00%	281,185	1
<b>Total for Account 223</b>				<b>281,185</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	67,819	1
<b>Accruals:</b>		
Charged water department expense	83,641	2
Charged electric department expense		3
Charged sewer department expense	1,460	4
<b>Other (explain):</b>		
1997 tax error	2,983	5
<b>Total Accruals and other credits</b>	<b>88,084</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	9,806	7
PSC Remainder Assessment	870	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>10,676</b>	
<b>Balance end of year</b>	<b>145,227</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 BONDS	34,766	102,075	102,964	33,877	1
<b>Subtotal</b>	<b>34,766</b>	<b>102,075</b>	<b>102,964</b>	<b>33,877</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>34,766</b>	<b>102,075</b>	<b>102,964</b>	<b>33,877</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	3,270,115	0	0	0	0	<b>3,270,115</b>	1
<b>Add credits during year:</b>							
For Services	29,000					<b>29,000</b>	2
For Mains	92,675					<b>92,675</b>	3
<b>Other (specify):</b>							
Grants	180,324					<b>180,324</b>	4
Hydrants	5,100					<b>5,100</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,577,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,577,214</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	380,024					<b>380,024</b>	7

### 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>		
Receivable from TID #3	40,741	1
<b>Total (Acct. 123):</b>	<b>40,741</b>	
<b>Other Investments (124):</b>		
Special assessments	500	2
<b>Total (Acct. 124):</b>	<b>500</b>	
<b>Special Funds (125):</b>		
Special assessments - debt revenue	82,559	3
Bond reserve fund	162,708	4
Reserve capacity fund	252,595	5
<b>Total (Acct. 125):</b>	<b>497,862</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	146,371	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>146,371</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
Grants receivable	46,700	13
<b>Total (Acct. 143):</b>	<b>46,700</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from sewer utility	16,736	14
Special assessments on tax roll	2,102	15
<b>Total (Acct. 145):</b>	<b>18,838</b>	
<b>Prepayments (165):</b>		
Insurance	2,101	16
<b>Total (Acct. 165):</b>	<b>2,101</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
Deferred engineering cost	11,103	<b>18</b>
<b>Total (Acct. 183):</b>	<b>11,103</b>	
<b>Payables to Municipality (233):</b>		
Due to sewer utility	2,208	<b>19</b>
<b>Total (Acct. 233):</b>	<b>2,208</b>	
<b>Other Deferred Credits (253):</b>		
NONE		<b>20</b>
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	5,714,023	0	0	0	5,714,023	1
Materials and Supplies	11,818	0	0	0	11,818	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	675,965	0	0	0	675,965	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,423,664	0	0	0	3,423,664	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,626,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,626,212</b>	
Net Operating Income	148,221	0	0	0	148,221	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.11%</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	546,196	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	512,594	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,058,790</b>	
<b>Net Income</b>		
Net Income	75,194	5
<b>Percent Return on Proprietary Capital</b>	<b>7.10%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The interest rate and date of final maturity have not been determined at 12/31/1998.

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### Identification and Ownership (Page iv)

July 2, 1999

Ms. Ramona Flanigan, City Administrator  
Edgerton Municipal Water Utility  
12 Albion Street  
Edgerton, WI 53534-1835

1998 Analytical Review DWCCA-1760-PJL

Dear Ms. Flanigan:

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.

Wis. Admin. 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

PJL:tlk:w:\compl\analytical review letters\July 2 1999 rev letters L.doc

cc: Mr. James Kapellen

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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)	579,440	1
<b>Total Sales of Water</b>	<b>579,440</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,370	2
Miscellaneous Service Revenues (471)	287	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,385	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,042</b>	
<b>Total Operating Revenues</b>	<b>586,482</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	41,379	8
Pumping Expenses (620-625)	31,493	9
Water Treatment Expenses (630-635)	4,499	10
Transmission and Distribution Expenses (640-655)	53,148	11
Customer Accounts Expenses (901-904)	21,242	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	106,331	14
<b>Total Operation and Maintenance Expenses</b>	<b>258,092</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	96,529	15
Amortization Expense (404-407)		16
Taxes (408)	83,640	17
<b>Total Other Operating Expenses</b>	<b>180,169</b>	
<b>Total Operating Expenses</b>	<b>438,261</b>	
<b>NET OPERATING INCOME</b>	<b>148,221</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	2	53	121	1
Commercial	2	15	30	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>68</b>	<b>151</b>	
Metered Sales to General Customers (461)				
Residential	1,569	76,153	272,572	4
Commercial	172	30,994	75,565	5
Industrial	15	3,219	8,663	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,756</b>	<b>110,366</b>	<b>356,800</b>	
Private Fire Protection Service (462)	5		3,454	7
Public Fire Protection Service (463)	1		186,440	8
Other Sales to Public Authorities (464)	26	10,253	24,095	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		4,028	8,500	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,792</b>	<b>124,715</b>	<b>579,440</b>	

**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)
TOWN OF FULTON	CITY METER	4,028	8,500 1
<b>Total</b>		<b>4,028</b>	<b>8,500</b>

### 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)	186,440	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>186,440</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,370	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,370</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Service connection fees	287	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>287</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	3,305	10
<b>Other (specify):</b>		
Reconnections	80	11
<b>Total Other Water Revenues (474)</b>	<b>3,385</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)	23,200	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,490	3
Maintenance of Water Source Plant (605)	16,689	4
<b>Total Source of Supply Expenses</b>	<b>41,379</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,983	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,689	7
Operation Supplies and Expenses (623)	821	8
Maintenance of Pumping Plant (625)	0	9
<b>Total Pumping Expenses</b>	<b>31,493</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,425	10
Chemicals (631)	1,801	11
Operation Supplies and Expenses (632)	273	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>4,499</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,561	14
Operation Supplies and Expenses (641)	968	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,816	17
Maintenance of Services (652)	3,451	18
Maintenance of Meters (653)	18,841	19
Maintenance of Hydrants (654)	9,511	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>53,148</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,269	<b>22</b>
Accounting and Collecting Labor (902)	12,737	<b>23</b>
Supplies and Expenses (903)	3,236	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>21,242</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)	27,174	<b>27</b>
Office Supplies and Expenses (921)	4,424	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	11,350	<b>30</b>
Property Insurance (924)	8,745	<b>31</b>
Injuries and Damages (925)	4,046	<b>32</b>
Employee Pensions and Benefits (926)	46,129	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	43	<b>35</b>
Transportation Expenses (933)	2,181	<b>36</b>
Maintenance of General Plant (935)	2,239	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>106,331</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>258,092</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		77,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,460	2
<b>Net property tax equivalent</b>		<b>75,947</b>	
Social Security		9,806	3
PSC Remainder Assessment		870	4
Other (specify): Correction of 1997 error		(2,983)	5
<b>Total tax expense</b>		<b><u>83,640</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.266287				3
County tax rate	mills		7.922144				4
Local tax rate	mills		10.699108				5
School tax rate	mills		14.285761				6
Voc. school tax rate	mills		1.966670				7
Other tax rate - Local	mills		0.638426				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>35.778396</b>				10
Less: state credit	mills		2.217755				11
<b>Net tax rate</b>	mills		<b>33.560641</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.699108</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.252431</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.638426</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.589965</b>				17
<b>Total Tax Rate</b>	mills		<b>35.778396</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771135</b>				19
<b>Total tax net of state credit</b>	mills		<b>33.560641</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.879777</b>				21
Utility Plant, Jan. 1	\$	5,801,394	5,801,394				22
Materials & Supplies	\$	11,818	11,818				23
<b>Subtotal</b>	\$	<b>5,813,212</b>	<b>5,813,212</b>				24
Less: Plant Outside Limits	\$	1,828,900	1,828,900				25
<b>Taxable Assets</b>	\$	<b>3,984,312</b>	<b>3,984,312</b>				26
Assessment Ratio	dec.		0.750701				27
<b>Assessed Value</b>	\$	<b>2,991,027</b>	<b>2,991,027</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.879777</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>77,407</b>	<b>77,407</b>				30
Tax Equivalent per 1994 PSC Report	\$	67,819					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>77,407</b>					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 \$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)	3,950		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)	92,104	18,968	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>96,054</b>	<b>18,968</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	516		12
Structures and Improvements (321)	155,075		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,011		17
Diesel Pumping Equipment (326)	29,583		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,806		20
<b>Total Pumping Plant</b>	<b>287,991</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)	2,415		23
<b>Total Water Treatment Plant</b>	<b>2,415</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,169		24
Structures and Improvements (341)	51,116		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)			3,950	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)	5,000		106,072	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>5,000</b>	<b>0</b>	<b>110,022</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			516	12
Structures and Improvements (321)			155,075	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,011	17
Diesel Pumping Equipment (326)			29,583	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,806	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>287,991</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,415	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,415</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,169	24
Structures and Improvements (341)			51,116	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)	232,297		26
Transmission and Distribution Mains (343)	3,709,285	618,625	27
Fire Mains (344)	0		28
Services (345)	526,198	41,385	29
Meters (346)	150,489	3,411	30
Hydrants (348)	199,107	35,595	31
Other Transmission and Distribution Plant (349)	2,710		32
<b>Total Transmission and Distribution Plant</b>	<b>4,884,371</b>	<b>699,016</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,158		35
Computer Equipment (391.1)	7,165		36
Transportation Equipment (392)	27,533		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	39,753		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	3,552		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,297		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>91,458</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,362,289</b>	<b>717,984</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,362,289</b>	<b>717,984</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)			232,297 26
Transmission and Distribution Mains (343)	4,840		4,323,070 27
Fire Mains (344)			0 28
Services (345)	2,500		565,083 29
Meters (346)	75		153,825 30
Hydrants (348)	2,100		232,602 31
Other Transmission and Distribution Plant (349)			2,710 32
<b>Total Transmission and Distribution Plant</b>	<b>9,515</b>	<b>0</b>	<b>5,573,872</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			10,158 35
Computer Equipment (391.1)			7,165 36
Transportation Equipment (392)			27,533 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			39,753 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,552 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,297 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>91,458</b>
<b>Total utility plant in service directly assignable</b>	<b>14,515</b>	<b>0</b>	<b>6,065,758</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,515</b>	<b>0</b>	<b>6,065,758</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			13,488	13,488	1
February			12,541	12,541	2
March			13,879	13,879	3
April			13,094	13,094	4
May			14,969	14,969	5
June			14,476	14,476	6
July			15,556	15,556	7
August			15,575	15,575	8
September			14,451	14,451	9
October			14,868	14,868	10
November			14,546	14,546	11
December			15,701	15,701	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>173,144</b>	<b>173,144</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				450	14
Other utility use explanation:					15
Street sweeper, sewer vacor					
Water pumped into distribution system				172,294	16
Less: Water sold				124,715	17
Losses and unaccounted for				47,579	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The utility is researching the problem and will correct in the future.					
Maximum gallons pumped by all methods in any one day during reporting year				599	21
Date of maximum: 8/31/1998					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				350	24
Date of minimum: 2/23/1998					25
Total KWH used for pumping for the year				286,333	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>	
GROUND WATER WELL	2	880	6	936,000	Yes	<b>1</b>
GROUND WATER WELL	3	1,125	8	140,400	Yes	<b>2</b>
GROUND WATER WELL	4	1,161	10	864	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	WELL 2	WELL 3	WELL 4	1
Location	EAST FULTON STREET	WEST FULTON STREET	HAIN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	1990	1990	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	975	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1990	1961	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	100	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	EAST TOWER	WEST TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1961	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	1	6
Total capacity in gallons	400,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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)	
M	D	3.000	400	0	0	0	400	1
M	D	4.000	21,150	0	0	0	21,150	2
A	D	6.000	5,240	0	0	0	5,240	3
M	D	6.000	55,775	0	1,300	0	54,475	4
M	D	8.000	30,423	3,510	0	0	33,933	5
M	D	10.000	19,747	550	550	0	19,747	6
M	D	12.000	12,350	2,530	0	0	14,880	7
M	D	16.000	4,620	5,310	0	0	9,930	8
<b>Total Within Municipality</b>			<b>149,705</b>	<b>11,900</b>	<b>1,850</b>	<b>0</b>	<b>159,755</b>	
M	D	6.000	26,377	0	0	0	26,377	9
M	D	8.000	4,166	0	0	0	4,166	10
<b>Total Outside of Municipality</b>			<b>30,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,543</b>	
<b>Total Utility</b>			<b>180,248</b>	<b>11,900</b>	<b>1,850</b>	<b>0</b>	<b>190,298</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)	
L	0.750	838	0	0	0	838		1
M	0.750	339	0	4	0	335		2
L	1.000	19	0	8	0	11		3
M	1.000	613	50	4	0	659	117	4
M	1.125	77	0	0	0	77	10	5
M	2.000	28	8	0	0	36	9	6
M	4.000	1	0	0	0	1		7
M	6.000	1	8	0	0	9	8	8
M	8.000		1	0	0	1		9
M	10.000	1	0	0	0	1	1	10
<b>Total Utility</b>		<b>1,917</b>	<b>67</b>	<b>16</b>	<b>0</b>	<b>1,968</b>	<b>145</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	1,591	10	2	(12)	1,587	135	1
0.750	195	11	1	4	209	12	2
1.000	35	1	0	3	39	1	3
1.250	4	0	0	0	4	0	4
1.500	24	0	0	0	24	0	5
2.000	23	0	0	0	23	0	6
3.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	0	8
10.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,876</b>	<b>22</b>	<b>3</b>	<b>(5)</b>	<b>1,890</b>	<b>148</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	1,405	88	12	7	30	45	1,587	1
0.750	151	43	3	0	0	12	209	2
1.000	4	24	4	2	1	4	39	3
1.250	0	3	0	0	0	1	4	4
1.500	0	19	3	2	0	0	24	5
2.000	0	9	3	9	0	2	23	6
3.000	1	0	0	0	0	0	1	7
6.000	0	0	2	0	0	0	2	8
10.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,561</b>	<b>186</b>	<b>28</b>	<b>20</b>	<b>31</b>	<b>64</b>	<b>1,890</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	1
Within Municipality	248	18	2		264	2
<b>Total Fire Hydrants</b>	<b>248</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>264</b>	
<b>Flushing Hydrants</b>						
	21				21	3
<b>Total Flushing Hydrants</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</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:	264
Number of distribution system valves end of year:	365
Number of distribution valves operated during year:	300

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

The other local tax is Fire District tax.

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### Sources of Water Supply - Ground Waters (Page W-11)

Additions and retirements to plant accounts were for Well 3 and 4 maintenance and upgrde.

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### Water Mains (Page W-15)

Mains added were developer contributed.

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### Water Services (Page W-16)

Services added were contributed by the developer.

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### Meters (Page W-17)

Adjustments to meters were made to adjust counts to actual.

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