



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET  
STOUGHTON, WI 53589For 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.*



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** STOUGHTON WATER UTILITY

**Utility Address:** 600 S. FOURTH STREET  
STOUGHTON, WI 53589

**When was utility organized?** 9/15/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS KRISTY VIKE-MANTHE

**Title:** ACCOUNTANT

**Office Address:**

600 S. FOURTH STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 3379

**Fax Number:** (608) 873 - 4878

**E-mail Address:**

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

**Name:** MS JACKIE K DRAWS

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jdraws@virchowkrause.com

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

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

**Name:** MS JACKIE K DRAWS

**Title:** MANAGER

**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:** jdraws@virchowkrause.com

**Date of most recent audit report:** 1/27/1999

**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:** MR ROBERT P. KARDASZ

**Title:** UTILITY DIRECTOR

**Office Address:**

600 S. FOURTH STREET  
STOUGHTON, WI 53580

**Telephone:** (608) 873 - 3379

**Fax Number:** (608) 873 - 4878

**E-mail Address:**

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**Name of utility commission/committee:** Utilities Committee

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

- MR BOB BARNETT, MAYOR
  - MR DAN CHRISTENSEN, CITIZEN
  - MS MYRA HAJNY, ALDERPERSON
  - MS JUDY KINNING, CITY CLERK
  - MS NORDEEN OFFERDAHL, CITIZEN
  - MR GERALD OLSON, ALDERMAN
  - MR PAUL SELBO, ALDERMAN
- 

**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)	986,674	980,634	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	375,623	636,348	2
Depreciation Expense (403)	164,154	148,156	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,042	148,724	5
<b>Total Operating Expenses</b>	<b>692,819</b>	<b>933,228</b>	
<b>Net Operating Income</b>	<b>293,855</b>	<b>47,406</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>293,855</b>	<b>47,406</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(269)	(121)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,818	53,873	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>71,549</b>	<b>53,752</b>	
<b>Total Income</b>	<b>365,404</b>	<b>101,158</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>365,404</b>	<b>101,158</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	83,617	61,070	14
Amortization of Debt Discount and Expense (428)	3,384	1,739	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,532	4,865	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>91,533</b>	<b>67,674</b>	
<b>Net Income</b>	<b>273,871</b>	<b>33,484</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,382,438	2,348,954	20
Balance Transferred from Income (433)	273,871	33,484	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	18,532	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>2,637,777</b>	<b>2,382,438</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 and special funds.	71,818	5
<b>Total (Acct. 419):</b>	<b>71,818</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>		
Loss on advance refunding.	18,532	10
<b>Total (Acct. 435)--Debit:</b>	<b>18,532</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)	1,766				1,766	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	273				273	3
Materials	1,762				1,762	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>2,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,035</b>	
<b>Net income (or loss)</b>	<b>(269)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(269)</b>	

### 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	986,674	0	0	0	986,674	1
Less: interdepartmental sales	218		0	0	218	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	262				262	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>986,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986,194</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	161,455		161,455	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	273		273	6
Other nonutility expenses			0	7
Water utility plant accounts	14,318	24,375	38,693	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	24,375	(24,375)	0	18
All other accounts	26,028		26,028	19
<b>Total Payroll</b>	<b>226,449</b>	<b>0</b>	<b>226,449</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	8,850,147	8,321,204	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,850,466	1,706,939	2
<b>Net Utility Plant</b>	<b>6,999,681</b>	<b>6,614,265</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,999,681</b>	<b>6,614,265</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	107,000	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>107,000</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	20,702	26,268	8
Special Funds (125-128)	715,564	587,314	9
<b>Total Other Property and Investments</b>	<b>843,266</b>	<b>613,582</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,000,711	81,451	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	141,267	64,261	15
Other Accounts Receivable (143)	2,623	9,436	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,614	98,282	18
Materials and Supplies (151-163)	12,845	13,055	19
Prepayments (165)	1,002	406	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,164,062</b>	<b>266,891</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,944	11,110	24
Other Deferred Debits (182-186)	0	850	25
<b>Total Deferred Debits</b>	<b>31,944</b>	<b>11,960</b>	
<b>Total Assets and Other Debits</b>	<b>9,038,953</b>	<b>7,506,698</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)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,637,777	2,382,438	28
<b>Total Proprietary Capital</b>	<b>3,142,365</b>	<b>2,887,026</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,975,000	905,000	29
Advances from Municipality (223)	7,273	65,287	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,982,273</b>	<b>970,287</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	10,509	36,314	33
Payables to Municipality (233)	199,640	127,473	34
Customer Deposits (235)			35
Taxes Accrued (236)	145,580	139,182	36
Interest Accrued (237)	17,154	10,445	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>372,883</b>	<b>313,414</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	3,058		43
Other Deferred Credits (253)	50,094	46,875	44
<b>Total Deferred Credits</b>	<b>53,152</b>	<b>46,875</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,488,280	3,289,096	49
<b>Total Liabilities and Other Credits</b>	<b>9,038,953</b>	<b>7,506,698</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)	8,847,413	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)	2,734				7
<b>Total Utility Plant</b>	<b>8,850,147</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 (111)	1,850,466	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,850,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,999,681</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>	1,706,939				<b>1,706,939</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	164,154				<b>164,154</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,826				<b>10,826</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing	588				<b>588</b>	<b>9</b>
Salvage	1,808				<b>1,808</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>177,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,376</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	33,619				<b>33,619</b>	<b>15</b>
Cost of removal	230				<b>230</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>33,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,849</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,850,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,850,466</b>	<b>20</b>
						<b>21</b>
						<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>					
Park shelter at well house	0	107,000		107,000	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>107,000</b>	<b>0</b>	<b>107,000</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>107,000</b>	<b>0</b>	<b>107,000</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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	12,845	13,055 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>12,845</b>	<b>13,055</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>				
1977 Mortgage Revenue Bonds	647	428	2,348	1
1989 Mortgage Revenue Bonds	8,116	428	0	2
1998 Mortgage Revenue Bonds	2,430	428	29,596	3
<b>Total</b>			<b>31,944</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>504,588</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1977 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	425,000	1
1989 Mortgage Revenue Bonds	02/01/1989	05/01/2009	7.00%	15,000	2
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	1,535,000	3
<b>Total Bonds (Account 221):</b>				<b>1,975,000</b>	
Total Reacquired Bonds (Account 222)				0	4

**Net amount of bonds outstanding December 31: 1,975,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Electric Utility	02/28/1996	02/28/1999	5.00%	7,273	1
<b>Total for Account 223</b>				<b>7,273</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	139,182	1
<b>Accruals:</b>		
Charged water department expense	153,042	2
Charged electric department expense		3
Charged sewer department expense	4,192	4
<b>Other (explain):</b>		
Charged to clearing	1,980	5
<b>Total Accruals and other credits</b>	<b>159,214</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	139,182	6
Social Security taxes	12,387	7
PSC Remainder Assessment	1,247	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>152,816</b>	
<b>Balance end of year</b>	<b>145,580</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>					
1977 Mortgage Revenue Bonds	5,123	26,028	25,960	5,191	1
1989 Mortgage Revenue Bonds	5,322	11,303	16,430	195	2
1998 Mortgage Revenue Bonds		46,286	34,518	11,768	3
<b>Subtotal</b>	<b>10,445</b>	<b>83,617</b>	<b>76,908</b>	<b>17,154</b>	
<b>Advances from Municipality (223)</b>					
Advance from Municipality	0	4,532	4,532	0	4
<b>Subtotal</b>	<b>0</b>	<b>4,532</b>	<b>4,532</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,445</b>	<b>88,149</b>	<b>81,440</b>	<b>17,154</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	3,289,096	0	0	0	0	<b>3,289,096</b>	1
<b>Add credits during year:</b>							
For Services	50,058					<b>50,058</b>	2
For Mains	140,367					<b>140,367</b>	3
<b>Other (specify):</b>							
Hydrants	8,759					<b>8,759</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,488,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,488,280</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	30,105					<b>30,105</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>		
Special assessment receivable	20,702	2
<b>Total (Acct. 124):</b>	<b>20,702</b>	
<b>Sinking Funds (125):</b>		
Bond and interest redemption account	133,744	3
Bond reserve account	228,815	4
<b>Total (Acct. 125):</b>	<b>362,559</b>	
<b>Depreciation Fund (126):</b>		
Depreciation account	27,657	5
<b>Total (Acct. 126):</b>	<b>27,657</b>	
<b>Other Special Funds (128):</b>		
Water plant maintenance reserve	325,348	6
<b>Total (Acct. 128):</b>	<b>325,348</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	141,267	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>141,267</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</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 Accounts Receivable (143):</b>		
Miscellaneous Invoices	2,623	16
<b>Total (Acct. 143):</b>	<b>2,623</b>	
<b>Receivables from Municipality (145):</b>		
Special Assessments	7,161	17
Tax roll item	2,051	18
Receivable from sewer utility	(3,598)	19
<b>Total (Acct. 145):</b>	<b>5,614</b>	
<b>Prepayments (165):</b>		
Maintenance	1,002	20
<b>Total (Acct. 165):</b>	<b>1,002</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Payable to sewer utility	197,873	26
Payable to municipality	1,767	27
<b>Total (Acct. 233):</b>	<b>199,640</b>	
<b>Other Deferred Credits (253):</b>		
Accrued benefits	50,094	28
<b>Total (Acct. 253):</b>	<b>50,094</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	8,413,372	0	0	0	8,413,372	1
Materials and Supplies	12,950	0	0	0	12,950	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,778,702	0	0	0	1,778,702	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,388,688	0	0	0	3,388,688	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,258,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,258,932</b>	
Net Operating Income	293,855	0	0	0	293,855	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.02%</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	504,588	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,510,107	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,014,695</b>	
<b>Net Income</b>		
Net Income	273,871	5
<b>Percent Return on Proprietary Capital</b>	<b>9.08%</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.

### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

7/29/99 ele: depreciation rates provided.

July 21, 1999

Ms. Kristy Vike-Manthe, Accountant  
Stoughton Water Utility  
600 South Fourth Street  
Stoughton, WI 53589-2465

1998 Analytical Review DWCCA-5750-ELE

Dear Ms. Vike-Manthe:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. By letter dated January 6, 1997, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. It appears that the authorized rates were used, but these rates are not reported in column (c) of page W-10. Please submit the depreciation rates which were used during 1998.
2. Page W-8, line 38, column (c), reports a \$790 addition to Account 393, Stores Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 5.83 percent is authorized for Account 393, effective January 1, 1999.
3. During 1997 a reclassification from electric pumping equipment created the subaccount for SCADA equipment. A depreciation rate of 9.17 percent is authorized for Account 397.1, SCADA Equipment, effective January 1, 1999.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist

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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Bob Barnett, Mayor

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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)	969,871	1
<b>Total Sales of Water</b>	<b>969,871</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,558	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,245	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,803</b>	
<b>Total Operating Revenues</b>	<b>986,674</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	395	8
Pumping Expenses (620-633)	76,492	9
Water Treatment Expenses (640-652)	13,390	10
Transmission and Distribution Expenses (660-678)	84,459	11
Customer Accounts Expenses (901-905)	31,808	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	169,079	14
<b>Total Operation and Maintenance Expenses</b>	<b>375,623</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	164,154	15
Amortization Expense (404-407)		16
Taxes (408)	153,042	17
<b>Total Other Operating Expenses</b>	<b>317,196</b>	
<b>Total Operating Expenses</b>	<b>692,819</b>	
<b>NET OPERATING INCOME</b>	<b>293,855</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	17	2,235	4,788	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>2,235</b>	<b>4,788</b>	
Metered Sales to General Customers (461)				
Residential	3,865	224,915	458,436	4
Commercial	297	68,872	100,962	5
Industrial	24	119,600	98,335	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,186</b>	<b>413,387</b>	<b>657,733</b>	
Private Fire Protection Service (462)	40		11,489	7
Public Fire Protection Service (463)	4,181		278,964	8
Other Sales to Public Authorities (464)	37	11,447	16,679	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	39	218	12
<b>Total Sales of Water</b>	<b>8,463</b>	<b>427,108</b>	<b>969,871</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)	278,964	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>278,964</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,558	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,558</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
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	12,245	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>12,245</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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	395	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>395</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	71	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,603	17
Pumping Labor and Expenses (624)	6,128	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	13,035	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	655	25
<b>Total Pumping Expenses</b>	<b>76,492</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	233	26
Chemicals (641)	7,098	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	2,091	<b>28</b>
Miscellaneous Expenses (643)	15	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,953	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>13,390</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	1	<b>34</b>
Storage Facilities Expenses (661)	32	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,288	<b>36</b>
Meter Expenses (663)	553	<b>37</b>
Customer Installations Expenses (664)	120	<b>38</b>
Miscellaneous Expenses (665)	21,387	<b>39</b>
Rents (666)	310	<b>40</b>
Maintenance Supervision and Engineering (670)	1,550	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	175	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	25,227	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	18,512	<b>46</b>
Maintenance of Meters (676)	1,866	<b>47</b>
Maintenance of Hydrants (677)	9,835	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,603	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>84,459</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	5,391	<b>51</b>
Customer Records and Collection Expenses (903)	26,155	<b>52</b>
Uncollectible Accounts (904)	262	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>31,808</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	77,643	56
Office Supplies and Expenses (921)	5,909	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,488	59
Property Insurance (924)	4,073	60
Injuries and Damages (925)	3,562	61
Employee Pensions and Benefits (926)	36,975	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	438	65
Rents (931)	3,500	66
Maintenance of General Plant (932)	10,491	67
<b>Total Administrative and General Expenses</b>	<b>169,079</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>375,623</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		145,579	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,192	2
<b>Net property tax equivalent</b>		<b>141,387</b>	
Social Security		12,387	3
PSC Remainder Assessment		1,247	4
Other (specify): Transportation and power equip charged to clearing.		(1,979)	5
<b>Total tax expense</b>		<b>153,042</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210486				3
County tax rate	mills		3.667725				4
Local tax rate	mills		7.057607				5
School tax rate	mills		10.961988				6
Voc. school tax rate	mills		1.557701				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>23.455507</b>				10
Less: state credit	mills		1.800190				11
<b>Net tax rate</b>	mills		<b>21.655317</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.057607</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.519689</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.577296</b>				17
<b>Total Tax Rate</b>	mills		<b>23.455507</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.834657</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.655317</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.074755</b>				21
Utility Plant, Jan. 1	\$	8,321,203	8,321,203				22
Materials & Supplies	\$	13,055	13,055				23
<b>Subtotal</b>	\$	<b>8,334,258</b>	<b>8,334,258</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,334,258</b>	<b>8,334,258</b>				26
Assessment Ratio	dec.		0.966407				27
<b>Assessed Value</b>	\$	<b>8,054,285</b>	<b>8,054,285</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.074755</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>145,579</b>	<b>145,579</b>				30
Tax Equivalent per 1994 PSC Report	\$	130,803					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>145,579</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	11,635		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)	275,164	201,796	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>286,799</b>	<b>201,796</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,025	238,909	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	147,100	75,072	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	470,163	100,797	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>908,288</b>	<b>414,778</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	9,291	4,380	22
Water Treatment Equipment (332)	75,849	758	23
<b>Total Water Treatment Plant</b>	<b>85,140</b>	<b>5,138</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		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)			11,635	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)			476,960	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>488,595</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			529,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			570,960	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,323,066</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			76,607	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>90,278</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	591,791		26
Transmission and Distribution Mains (343)	3,794,226	147,196	27
Fire Mains (344)	0		28
Services (345)	780,244	66,725	29
Meters (346)	461,227	10,032	30
Hydrants (348)	486,371	21,135	31
Other Transmission and Distribution Plant (349)	973		32
<b>Total Transmission and Distribution Plant</b>	<b>6,129,649</b>	<b>245,088</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	15,913		35
Computer Equipment (391.1)	42,710	18,624	36
Transportation Equipment (392)	30,425		37
Stores Equipment (393)	0	790	38
Tools, Shop and Garage Equipment (394)	32,199	2,910	39
Laboratory Equipment (395)	6,198		40
Power Operated Equipment (396)	73,325		41
Communication Equipment (397)	23,202		42
SCADA Equipment (397.1)	125,889	12,576	43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>569,456</b>	<b>34,900</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,979,332</b>	<b>901,700</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,979,332</b>	<b>901,700</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)			591,791 26
Transmission and Distribution Mains (343)	21,471		3,919,951 27
Fire Mains (344)			0 28
Services (345)	50		846,919 29
Meters (346)	90		471,169 30
Hydrants (348)	3,539		503,967 31
Other Transmission and Distribution Plant (349)			973 32
<b>Total Transmission and Distribution Plant</b>	<b>25,150</b>	<b>0</b>	<b>6,349,587</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			219,506 34
Office Furniture and Equipment (391)			15,913 35
Computer Equipment (391.1)	8,469		52,865 36
Transportation Equipment (392)			30,425 37
Stores Equipment (393)			790 38
Tools, Shop and Garage Equipment (394)			35,109 39
Laboratory Equipment (395)			6,198 40
Power Operated Equipment (396)			73,325 41
Communication Equipment (397)			23,202 42
SCADA Equipment (397.1)			138,465 43
Miscellaneous Equipment (398)			89 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>8,469</b>	<b>0</b>	<b>595,887</b>
<b>Total utility plant in service directly assignable</b>	<b>33,619</b>	<b>0</b>	<b>8,847,413</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>33,619</b>	<b>0</b>	<b>8,847,413</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	111,830	2.94%	11,056	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>111,830</b>		<b>11,056</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	98,418	2.44%	10,016	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	44,634	4.42%	8,161	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	189,887	4.42%	23,009	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>332,939</b>		<b>41,186</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	3,585	2.50%	287	16
Water Treatment Equipment (332)	34,418	6.00%	4,574	17
<b>Total Water Treatment Plant</b>	<b>38,003</b>		<b>4,861</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	602	2.25%	36	18
Distribution Reservoirs and Standpipes (342)	192,061	1.87%	11,066	19
Transmission and Distribution Mains (343)	524,977	0.93%	35,871	20
Fire Mains (344)	0			21
Services (345)	150,212	2.09%	17,004	22
Meters (346)	172,446	5.03%	23,450	23
Hydrants (348)	67,451	1.59%	7,873	24
Other Transmission and Distribution Plant (349)	562	5.00%	49	25
<b>Total Transmission and Distribution Plant</b>	<b>1,108,311</b>		<b>95,349</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					122,886	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,886</b>	
321					108,434	8
322					0	9
323					52,795	10
324					0	11
325					212,896	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>374,125</b>	
331					3,872	16
332					38,992	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,864</b>	
341					638	18
342					203,127	19
343	21,471				539,377	20
344					0	21
345	50	230			166,936	22
346	90				195,806	23
348	3,539		1,808		73,593	24
349					611	25
	<b>25,150</b>	<b>230</b>	<b>1,808</b>	<b>0</b>	<b>1,180,088</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	22,859	2.25%		<b>26</b>
Office Furniture and Equipment (391)	12,329	5.83%	928	<b>27</b>
Computer Equipment (391.1)	14,942	26.67%	4,345	<b>28</b>
Transportation Equipment (392)	27,240	10.50%	588	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	11,231	5.83%	1,962	<b>31</b>
Laboratory Equipment (395)	1,744	5.83%	361	<b>32</b>
Power Operated Equipment (396)	5,676	6.00%	4,399	<b>33</b>
Communication Equipment (397)	11,374	9.17%	2,128	<b>34</b>
SCADA Equipment (397.1)	8,397	9.17%	8,400	<b>35</b>
Miscellaneous Equipment (398)	64	5.83%	5	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>115,856</b>		<b>23,116</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,706,939</b>		<b>175,568</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,706,939</b>		 <b>175,568</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					22,859	26
391					13,257	27
391.1	8,469				10,818	28
392					27,828	29
393					0	30
394					13,193	31
395					2,105	32
396					10,075	33
397					13,502	34
397.1					16,797	35
398					69	36
399					0	37
	<b>8,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,503</b>	
	<b>33,619</b>	<b>230</b>	<b>1,808</b>	<b>0</b>	<b>1,850,466</b>	
					<b>0</b>	<b>38</b>
	<b>33,619</b>	<b>230</b>	<b>1,808</b>	<b>0</b>	<b>1,850,466</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			36,780	<b>36,780</b>	1
February			33,762	<b>33,762</b>	2
March			35,860	<b>35,860</b>	3
April			35,504	<b>35,504</b>	4
May			39,722	<b>39,722</b>	5
June			40,095	<b>40,095</b>	6
July			42,632	<b>42,632</b>	7
August			41,037	<b>41,037</b>	8
September			39,842	<b>39,842</b>	9
October			38,903	<b>38,903</b>	10
November			36,057	<b>36,057</b>	11
December			35,696	<b>35,696</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>455,890</b>	<b>455,890</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				11,500	13
Less: Other utility use				2,885	14
Other utility use explanation:					15
Water main breaks, service leaks, testing pumping of new well #7, and water meter testing.					
Water pumped into distribution system				<b>441,505</b>	16
Less: Water sold				427,108	17
Losses and unaccounted for				<b>14,397</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>3%</b>	19
If more than 15%, 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				1,840	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
Fill Tank					
Minimum gallons pumped by all methods in any one day during reporting year				827	24
Date of minimum: 10/12/1998					25
Total KWH used for pumping for the year				9,232	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - WILSON/TAFT	3	950	12	770	Yes	<b>1</b>
WELL - VAN BUREN/ROBY	4	969	15	1,800	Yes	<b>2</b>
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	<b>3</b>
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	<b>4</b>
WELL - ROBY	7	1,040	17	1,440	Yes	<b>5</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	STAND BY 2	STAND-BY 1	WELL #7	1
Location	OUTH & KING PUMPHOUSE	E. ACADEMY PUMPHOUSE	ROBY ROAD	2
Purpose	S	S	S	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	WAUKESHA	CUMMINS	5
Year Installed	1989	1986	1998	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	2,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CUMMINS	WAUKESHA	CUMMINS	9
Year Installed	1989	1986	1998	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	0	0	395	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1990	1963	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	535	1,250	1,015	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	22
Year Installed	1990	1963	1977	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	125	125	25
				26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 6			1
Location	E. ACADEMY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,040			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	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
Year Installed				23
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)	1
Identification number or name	1	2	ET 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	1951	1989	1977	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	0	225	<b>6</b>
Total capacity in gallons	250,000	400,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	70,848	0	0	0	<b>70,848</b>	<b>1</b>
M	D	6.000	56,247	252	0	0	<b>56,499</b>	<b>2</b>
M	D	8.000	99,612	3,066	997	0	<b>101,681</b>	<b>3</b>
M	D	10.000	54,827	1,702	0	0	<b>56,529</b>	<b>4</b>
M	S	10.000	0	230			<b>230</b>	<b>5</b>
M	D	12.000	899	0	0	0	<b>899</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>282,433</b>	<b>5,250</b>	<b>997</b>	<b>0</b>	<b>286,686</b>	
<b>Total Utility</b>			<b>282,433</b>	<b>5,250</b>	<b>997</b>	<b>0</b>	<b>286,686</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	0.625	848	0	2	0	846		1
M	0.625	855	0	0	0	855		2
M	0.750	258	2	0	0	260		3
M	1.000	1,206	65	0	0	1,271		4
P	1.000	1	0	0	0	1		5
M	1.250	25	0	0	0	25		6
M	1.500	96	9	0	0	105		7
M	2.000	75	1	0	0	76		8
M	2.500		1			1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
<b>Total Utility</b>		<b>3,384</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>3,460</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	4,190	0	3	0	4,187	31	1
1.000	70	0	0	0	70	0	2
1.250	7	0	0	0	7	0	3
1.500	49	4	0	0	53	2	4
2.000	44	3	0	0	47	2	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	1	7
<b>Total:</b>	<b>4,371</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>4,375</b>	<b>36</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	3,768	170	10	13	0	226	4,187	1
1.000	3	48	7	5	2	5	70	2
1.250	0	5	0	1	0	1	7	3
1.500	2	43	1	6	0	1	53	4
2.000	0	27	3	12	0	5	47	5
3.000	0	2	2	1	0	0	5	6
4.000	0	4	2	0	0	0	6	7
<b>Total:</b>	<b>3,773</b>	<b>299</b>	<b>25</b>	<b>38</b>	<b>2</b>	<b>238</b>	<b>4,375</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	467	8	5		470	2
<b>Total Fire Hydrants</b>	<b>467</b>	<b>8</b>	<b>5</b>	<b>0</b>	<b>470</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	470
Number of distribution system valves end of year:	984
Number of distribution valves operated during year:	591

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## WATER OPERATING SECTION FOOTNOTES

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

Account 672 - Water tower was painted in 1997.  
Account 923 - Training and support for utilitie's accountant.  
Account 926 - Two employees resigned in 1998. More benefits were capitalized.

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

Account 314 - Added well #7 in 1998  
Account 325 - Added pumping equipment for well # 7 in 1998.  
Account 321 - Added structure around well #7 in 1998.

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### Accumulated Provision for Depreciation - Water (Page W-10)

depreciation rates revised per utility response dated 7/28/99 ele

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### Water Mains (Page W-17)

\$140,367 of additional mains were developer added.

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### Water Services (Page W-18)

\$50,058 of additional services were developer added.

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