



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: EDGERTON MUNICIPAL WATER UTILITY

Principal Office: 12 ALBION  
EDGERTON, WI 53534

For the Year Ended: DECEMBER 31, 2000

**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**

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**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:**

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**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:**

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

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

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707

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

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

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

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**President, chairman, or head of utility commission/board or committee:**

**Name:** MR JAMES KAPELLEN  
**Title:** CHAIRMAN

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

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

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

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

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

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

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

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

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

**Date of most recent audit report:** 3/8/2001

**Period covered by most recent audit:** 2000

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

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**Name:** MR 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

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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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## IDENTIFICATION AND OWNERSHIP

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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)	602,379	611,383	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	278,824	259,709	2
Depreciation Expense (403)	115,746	108,725	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,928	96,530	5
<b>Total Operating Expenses</b>	<b>519,498</b>	<b>464,964</b>	
<b>Net Operating Income</b>	<b>82,881</b>	<b>146,419</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>82,881</b>	<b>146,419</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)	33,099	30,083	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>33,099</b>	<b>30,083</b>	
<b>Total Income</b>	<b>115,980</b>	<b>176,502</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>115,980</b>	<b>176,502</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	96,471	99,315	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>98,104</b>	<b>100,948</b>	
<b>Net Income</b>	<b>17,876</b>	<b>75,554</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	624,253	548,699	20
Balance Transferred from Income (433)	17,876	75,554	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>642,129</b>	<b>624,253</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>		
INVESTMENT INCOME	33,099	5
<b>Total (Acct. 419):</b>	<b>33,099</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	602,379	0	0	0	602,379	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>602,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,379</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	123,907		<b>123,907</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>123,907</b>	<b>0</b>	<b>123,907</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,718,099	7,675,302	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	933,437	816,399	2
<b>Net Utility Plant</b>	<b>6,784,662</b>	<b>6,858,903</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	500	500	6
Special Funds (125)	273,926	522,768	7
<b>Total Other Property and Investments</b>	<b>274,426</b>	<b>523,268</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(17,184)	(3,364)	8
Temporary Cash Investments (132)	281,568	40,740	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	147,014	160,322	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,000	25,509	14
Materials and Supplies (150)	25,692	20,461	15
Prepayments (165)	2,586	2,091	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>448,676</b>	<b>245,759</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	26,134	27,767	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,736	5,736	20
<b>Total Deferred Debits</b>	<b>31,870</b>	<b>33,503</b>	
<b>Total Assets and Other Debits</b>	<b>7,539,634</b>	<b>7,661,433</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)	1,196,250	1,196,250	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	642,129	624,253	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,838,379</b>	<b>1,820,503</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,550,000	1,610,000	<b>24</b>
Advances from Municipality (223)	357,483	357,483	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,907,483</b>	<b>1,967,483</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	3,671	54,999	<b>28</b>
Payables to Municipality (233)	2,208	2,208	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	115,572	152,839	<b>31</b>
Interest Accrued (237)	32,129	32,951	<b>32</b>
Other Current and Accrued Liabilities (238)	9,174	10,892	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>162,754</b>	<b>253,889</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	27,096	17,339	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>27,096</b>	<b>17,339</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,603,922	3,602,219	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>7,539,634</b>	<b>7,661,433</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)	7,712,248	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)	5,851				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>7,718,099</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)	933,437	0	0	0	10
<b>Total Accumulated Provision</b>	<b>933,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,784,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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>	816,399				<b>816,399</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	115,746				<b>115,746</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,102				<b>4,102</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>119,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,848</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,810				<b>2,810</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>2,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,810</b>	<b>19</b>
<b>Balance End of Year</b>	<b>933,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>933,437</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	25,692	20,461
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>25,692</b>	<b>20,461</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	26,134	1
<b>Total</b>			<u><u>26,134</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,196,250	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,196,250</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	03/01/2016	6.00%	1,550,000	1
<b>Total Bonds (Account 221):</b>				<b>1,550,000</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%	218,606	1
ADVANCE FROM MUNICIPALITY	00/00/0000	00/00/0000	0.00%	138,877	2
<b>Total for Account 223</b>				<b>357,483</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	152,839	1
<b>Accruals:</b>		
Charged water department expense	124,928	2
Charged electric department expense		3
Charged sewer department expense	1,590	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>126,518</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	152,839	6
Social Security taxes	10,156	7
PSC Remainder Assessment	790	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>163,785</u>	
<b>Balance end of year</b>	<u><u>115,572</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 BONDS	32,951	96,471	97,293	32,129	1
<b>Subtotal</b>	<b>32,951</b>	<b>96,471</b>	<b>97,293</b>	<b>32,129</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>32,951</b>	<b>96,471</b>	<b>97,293</b>	<b>32,129</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	3,602,219	0	0	0	0	<b>3,602,219</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	953					<b>953</b>	3
<b>Other (specify):</b>							
HOOKUP FEES	750					<b>750</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>3,603,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,603,922</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	405,232					<b>405,232</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 ASSESSMENTS	500	2
<b>Total (Acct. 124):</b>	<b>500</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	92,206	3
DEBT RESERVE FUND	181,720	4
<b>Total (Acct. 125):</b>	<b>273,926</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	147,014	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>147,014</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER UTILITY	9,000	13
<b>Total (Acct. 145):</b>	<b>9,000</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,586	14
<b>Total (Acct. 165):</b>	<b>2,586</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY ENGINEERING	5,736	16
<b>Total (Acct. 183):</b>	<b>5,736</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	2,208	17
<b>Total (Acct. 233):</b>	<b>2,208</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<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	7,693,775	0	0	0	7,693,775	1
Materials and Supplies	23,076	0	0	0	23,076	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	874,918	0	0	0	874,918	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,603,070	0	0	0	3,603,070	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,238,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,238,863</b>	
Net Operating Income	82,881	0	0	0	82,881	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.56%</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	1,196,250	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	633,191	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,829,441</b>	
<b>Net Income</b>		
Net Income	17,876	5
<b>Percent Return on Proprietary Capital</b>	<b>0.98%</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 yet been determined for the advances from the sewer utility and the municipality.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

Mains addition represents final portion of CDBG grant received for main reconstruction project completed in 1999.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 23, 2001

Ms. Ramona Flanigan, City Administrator  
Edgerton Municipal Water Utility  
12 Albion Street  
Edgerton, WI 53534-1895

2000 Analytical Review DWCCA-1760-ELE

Dear Ms. Flanigan:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. Water service and hydrant unit additions are reported on Pages W-16 and W-18. However, corresponding dollar additions to utility plant in service Accounts 345 and 348 are not reported on Page W-8. A schedule note to the Water Services schedule, Page W?16, indicates that the project is not yet completed and that is why the dollars were not booked. In the future, units and dollars should be booked in the same year. Please confirm that dollars will be booked in Accounts 345 and 348 in the 2001 report with a schedule note to explain they are adjustments for units booked in 2000.
2. The two 6-inch meters reported on Page W-17 were not tested in 2000. They are classified as commercial and industrial. Meters 6-inch and larger that are in use are to be tested annually pursuant to the Wisconsin Administrative Code. Please test these meters annually or provide an explanation.
3. As of today's date, we have not received a response to our 1999 analytical review letter dated July 14, 2000 (copy enclosed). Please provide a response to that letter with your response to the 2000 review.
4. We appreciate the response from Randal J. Oren, City of Edgerton Utility Director, to our January 4, 2001, letter about minimizing water loss. Your unaccounted percentage has been reduced apparently following a large effort of leak detection and repairs. We appreciate your efforts and applaud your results. We will only resume contacting you about this if the amount of loss increases.

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) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

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## FINANCIAL SECTION FOOTNOTES

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If we have no questions regarding your response, you can consider the review closed.

Elaine Engelke

replied 8/7/01 to 2000 and 1999 review:

1. a/c 345 and 348 will be adjusted in 2001 (I assume for 1997 services also - 37 additions).

2. testing 6-inch meters is cost prohibitive (referred to Peter F.)

3. 1.5 inch meter costs \$325 - ok

Item 1 of 1999 review, \$1,520 for insurance on damaged main, \$985 for damaged valve box, and \$638 for excise tax paid they are exempt from. (All of these should have been a credit to the expense account originally debited).

ele

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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)	593,727	1
<b>Total Sales of Water</b>	<b>593,727</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,607	2
Miscellaneous Service Revenues (471)	325	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,720	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,652</b>	
<b>Total Operating Revenues</b>	<b>602,379</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	42,666	8
Pumping Expenses (620-625)	33,364	9
Water Treatment Expenses (630-635)	5,481	10
Transmission and Distribution Expenses (640-655)	45,346	11
Customer Accounts Expenses (901-904)	29,415	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	122,552	14
<b>Total Operation and Maintenance Expenses</b>	<b>278,824</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	115,746	15
Amortization Expense (404-407)		16
Taxes (408)	124,928	17
<b>Total Other Operating Expenses</b>	<b>240,674</b>	
<b>Total Operating Expenses</b>	<b>519,498</b>	
<b>NET OPERATING INCOME</b>	<b>82,881</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	6	39	84	1
Commercial	5	56	108	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>11</b>	<b>95</b>	<b>192</b>	
Metered Sales to General Customers (461)				
Residential	1,590	77,181	278,201	4
Commercial	191	28,130	78,558	5
Industrial	19	2,966	5,541	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,800</b>	<b>108,277</b>	<b>362,300</b>	
Private Fire Protection Service (462)	9		5,969	7
Public Fire Protection Service (463)	1		190,195	8
Other Sales to Public Authorities (464)	19	7,839	24,990	9
Sales to Irrigation Customers (465)	1	113	1,720	10
Sales for Resale (466)	1	3,813	8,361	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,842</b>	<b>120,137</b>	<b>593,727</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	3,813	8,361	1
<b>Total</b>		<b>3,813</b>	<b>8,361</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)	190,195	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>190,195</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,607	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,607</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CONNECTION FEES	325	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>325</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	3,308	10
<b>Other (specify):</b>		
MISCELLANEOUS	412	11
<b>Total Other Water Revenues (474)</b>	<b>3,720</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)	24,892	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	451	3
Maintenance of Water Source Plant (605)	17,323	4
<b>Total Source of Supply Expenses</b>	<b>42,666</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,978	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,898	7
Operation Supplies and Expenses (623)	488	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>33,364</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	4,074	10
Chemicals (631)	1,364	11
Operation Supplies and Expenses (632)	43	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,481</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,804	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	982	16
Maintenance of Mains (651)	8,934	17
Maintenance of Services (652)	600	18
Maintenance of Meters (653)	16,374	19
Maintenance of Hydrants (654)	6,652	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>45,346</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,678	<b>22</b>
Accounting and Collecting Labor (902)	14,793	<b>23</b>
Supplies and Expenses (903)	7,944	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>29,415</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)	27,147	<b>27</b>
Office Supplies and Expenses (921)	8,641	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	26,106	<b>30</b>
Property Insurance (924)	6,562	<b>31</b>
Injuries and Damages (925)	2,971	<b>32</b>
Employee Pensions and Benefits (926)	47,122	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)		<b>35</b>
Transportation Expenses (933)	3,796	<b>36</b>
Maintenance of General Plant (935)	207	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>122,552</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>278,824</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		115,572	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,590	2
<b>Net property tax equivalent</b>		<b>113,982</b>	
Social Security		10,156	3
PSC Remainder Assessment		790	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>124,928</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 § 66.0811(2). 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>							<b>2</b>
State tax rate	mills		0.202600				3
County tax rate	mills		6.680079				4
Local tax rate	mills		8.103829				5
School tax rate	mills		11.598674				6
Voc. school tax rate	mills		1.665828				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>28.251010</b>				<b>10</b>
Less: state credit	mills		1.734838				11
<b>Net tax rate</b>	mills		<b>26.516172</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.103829</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.264502</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.368331</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.251010</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.756374</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.516172</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.056145</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,675,301	7,675,301				22
Materials & Supplies	\$	20,461	20,461				23
<b>Subtotal</b>	\$	<b>7,695,762</b>	<b>7,695,762</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,828,900	1,828,900				25
<b>Taxable Assets</b>	\$	<b>5,866,862</b>	<b>5,866,862</b>				<b>26</b>
Assessment Ratio	dec.		0.982199				27
<b>Assessed Value</b>	\$	<b>5,762,426</b>	<b>5,762,426</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.056145</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>115,572</b>	<b>115,572</b>				<b>30</b>
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>115,572</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	158,549		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>162,499</b>	<b>0</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)	54,656	824	20
<b>Total Pumping Plant</b>	<b>337,841</b>	<b>824</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	1,515	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)			158,549	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>162,499</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)			55,480	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>338,665</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)			52,631	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	7,400	26
Transmission and Distribution Mains (343)	5,429,751		27
Fire Mains (344)	0		28
Services (345)	763,323		29
Meters (346)	161,452	4,218	30
Hydrants (348)	427,271		31
Other Transmission and Distribution Plant (349)	2,710		32
<b>Total Transmission and Distribution Plant</b>	<b>7,081,089</b>	<b>13,133</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	19,522	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	6,277	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>91,458</b>	<b>25,799</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,675,302</b>	<b>39,756</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,675,302</b>	<b>39,756</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)			239,697 26
Transmission and Distribution Mains (343)		20,413	5,450,164 27
Fire Mains (344)			0 28
Services (345)		59,508	822,831 29
Meters (346)	960		164,710 30
Hydrants (348)	1,850	(79,921)	345,500 31
Other Transmission and Distribution Plant (349)			2,710 32
<b>Total Transmission and Distribution Plant</b>	<b>2,810</b>	<b>0</b>	<b>7,091,412</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)			47,055 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)			9,574 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>117,257</b>
<b>Total utility plant in service directly assignable</b>	<b>2,810</b>	<b>0</b>	<b>7,712,248</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,810</b>	<b>0</b>	<b>7,712,248</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			12,539	12,539	1
February			11,652	11,652	2
March			12,153	12,153	3
April			12,049	12,049	4
May			13,349	13,349	5
June			12,354	12,354	6
July			14,102	14,102	7
August			13,770	13,770	8
September			12,443	12,443	9
October			13,521	13,521	10
November			11,469	11,469	11
December			12,443	12,443	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>151,844</b>	<b>151,844</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				1,500	14
Other utility use explanation:					15
Jetting sewers, filling pools					
Water pumped into distribution system				149,944	16
Less: Water sold				120,137	17
Losses and unaccounted for				29,807	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				649	21
Date of maximum: 11/4/2000					22
Cause of maximum:					23
Leaking					
Minimum gallons pumped by all methods in any one day during reporting year				273	24
Date of minimum: 12/5/2000					25
Total KWH used for pumping for the year				306,653	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	1,404,000	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	51,475	0	0	0	51,475	4
M	D	8.000	37,390	0	0	0	37,390	5
M	D	10.000	19,747	0	0	0	19,747	6
M	D	12.000	14,945	0	0	0	14,945	7
M	D	16.000	9,930	0	0	0	9,930	8
<b>Total Within Municipality</b>			<b>160,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,277</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>190,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190,820</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	814	0	0	0	814		1
M	0.750	326	0	0	0	326		2
L	1.000	11	0	0	0	11		3
M	1.000	694	2	0	0	696	109	4
M	1.125	77	0	0	0	77	10	5
M	2.000	36	0	0	0	36	6	6
M	4.000	1	1	0	0	2	1	7
M	6.000	9	0	0	0	9	7	8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1	0	10
<b>Total Utility</b>		<b>1,970</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,973</b>	<b>133</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	1,573	39	39	13	1,586	0	1
0.750	232	22	8	(7)	239	0	2
1.000	38	0	0	(1)	37	0	3
1.250	3	0	0	0	3	0	4
1.500	27	0	0	0	27	0	5
2.000	21	0	0	1	22	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	1	9
<b>Total:</b>	<b>1,898</b>	<b>61</b>	<b>47</b>	<b>6</b>	<b>1,918</b>	<b>1</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	1,408	88	12	7	45	26	1,586	1
0.750	178	43	3	0	2	13	239	2
1.000	4	25	4	2	1	1	37	3
1.250	0	3	0	0	0	0	3	4
1.500	0	21	4	2	0	0	27	5
2.000	0	9	3	9	0	1	22	6
3.000	0	1	0	0	0	0	1	7
6.000	0	1	1	0	0	0	2	8
10.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,590</b>	<b>191</b>	<b>28</b>	<b>20</b>	<b>48</b>	<b>41</b>	<b>1,918</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	0	1	1	1
Within Municipality	265	3	3	2	267	2
<b>Total Fire Hydrants</b>	<b>265</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>268</b>	
<b>Flushing Hydrants</b>						
	21	0	0	0	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:	291
Number of distribution system valves end of year:	425
Number of distribution valves operated during year:	398

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## WATER OPERATING SECTION FOOTNOTES

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

Adjustments represent the reclassification of \$79,921 from closeout of Highway 51/59 project to arrive at correct amount at year-end.

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### Water Services (Page W-16)

Additions are related to projects currently in progress therefore no dollars are added on the Plant in Service schedule.

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### Meters (Page W-17)

Meter adjustments represent true-up to actual amount on hand at year-end.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustments to hydrants within municipality represent true-up to arrive at correct amount as of year-end.

Adjustments to hydrants outside of municipality represents a hydrant located in the Town of Fulton which was not previously recorded.

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