



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COTTAGE GROVE WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 1997

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** COTTAGE GROVE WATER UTILITY

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

**When was utility organized?** 1/1/1941

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TERRI BONNER

**Title:** DEPUTY CLERK

**Office Address:**

221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704

**Fax Number:** (608) 839 - 4698

**E-mail Address:**

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

**Name:** VIRCHOW KRAUSE & COMPANY

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398  
MADISON, WI 53707

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

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

**E-mail Address:**

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

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

**Name:** VIRCHOW KRAUSE & COMPANY

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398  
MADISON, WI 53707

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

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

**E-mail Address:**

**Date of most recent audit report:** 1/1/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVE JONES

**Title:** VILLAGE PRESIDENT

**Office Address:**

221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704

**Fax Number:** (608) 839 - 4698

**E-mail Address:**

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**Name:** JEFFERY HANSON

**Title:** UTILITY CHAIRPERSON

**Office Address:**

221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704

**Fax Number:** (608) 839 - 4698

**E-mail Address:**

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**Name:** THOMAS KRAMP

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

221 EAST COTTAGE GROVE ROAD  
COTTAGE GROVE, WI 53527

**Telephone:** (608) 839 - 4704

**Fax Number:** (608) 839 - 4698

**E-mail Address:**

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**Name of utility commission/committee:** COTTAGE GROVE UTILITY COMMISSION

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

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

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:** 1/1/1961

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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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)	368,404	329,619	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	115,094	110,707	2
Depreciation Expense (403)	50,594	41,434	3
Amortization Expense (404)	0		4
Taxes (408)	73,023	65,076	5
<b>Total Operating Expenses</b>	<b>238,711</b>	<b>217,217</b>	
<b>Net Operating Income</b>	<b>129,693</b>	<b>112,402</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>129,693</b>	<b>112,402</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	27,196	25,085	9
Miscellaneous Nonoperating Income (421)	0	20	10
<b>Total Other Income</b>	<b>27,196</b>	<b>25,105</b>	
<b>Total Income</b>	<b>156,889</b>	<b>137,507</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>156,889</b>	<b>137,507</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	36,015	37,346	13
Amortization of Debt Discount and Expense (428)	1,789	2,043	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>37,804</b>	<b>39,389</b>	
<b>Net Income</b>	<b>119,085</b>	<b>98,118</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	334,180	236,062	19
Balance Transferred from Income (433)	119,085	98,118	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>453,265</b>	<b>334,180</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON SPECIAL FUNDS & INVESTMENTS	27,196	4
<b>Total (Acct. 419):</b>	<b>27,196</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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 and 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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	368,404	0	0	0	<b>368,404</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>368,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>368,404</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,291,132	3,080,900	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	339,355	290,334	<b>2</b>
<b>Net Utility Plant</b>	<b>2,951,777</b>	<b>2,790,566</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	1,814	3,335	<b>6</b>
Special Funds (125)	360,925	334,301	<b>7</b>
<b>Total Other Property and Investments</b>	<b>362,739</b>	<b>337,636</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	25,605	8,582	<b>8</b>
Temporary Cash Investments (132)	125,870	138,088	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	69,109	56,527	<b>11</b>
Other Accounts Receivable (143)	0	5,492	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	63,540	37,226	<b>14</b>
Materials and Supplies (150)	4,711	348	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)	7,208	5,581	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>296,043</b>	<b>251,844</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,192	21,982	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>20,192</b>	<b>21,982</b>	
<b>Total Assets and Other Debits</b>	<b>3,630,751</b>	<b>3,402,028</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)	189,586	189,586	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	453,265	334,180	<b>23</b>
<b>Total Proprietary Capital</b>	<b>642,851</b>	<b>523,766</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	675,000	710,000	<b>24</b>
Advances from Municipality (223)	49,800	58,100	<b>25</b>
Other long-Term Debt (224)	7,780		<b>26</b>
<b>Total Long-Term Debt</b>	<b>732,580</b>	<b>768,100</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	29,816	35,300	<b>28</b>
Payables to Municipality (233)	17,656	5,749	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	70,515	62,800	<b>31</b>
Interest Accrued (237)	8,917	9,267	<b>32</b>
Other Current and Accrued Liabilities (238)	1,340	3,685	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>128,244</b>	<b>116,801</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)	53,617	53,089	<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>53,617</b>	<b>53,089</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,073,458	1,939,272	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,630,750</b>	<b>3,401,028</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 (100)	3,291,132	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,291,132</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)	339,355	0	0	0	9
<b>Total Accumulated Provision</b>	<b>339,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,951,777</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>	290,334				<b>290,334</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	50,594				<b>50,594</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,027				<b>2,027</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>52,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,621</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	3,600				<b>3,600</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	19
<b>Balance End of Year</b>	<b>339,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,355</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				0	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	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	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	1
Other					0	2
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,711	348
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>4,711</b>	<b>348</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>				
1993 MORTGAGE REVENUE BONDS	1,789	428	20,192	1
<b>Total</b>			<u><u>20,192</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				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.

Particulars (a)	Amount (b)	
Balance first of year	189,586	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>189,586</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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	675,000	1
<b>Total Bonds (Account 221):</b>				<b>675,000</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 FOR BUILDING	00/00/0000	00/00/0000	0.00%	49,800	1
<b>Total for Account 223</b>				<b>49,800</b>	
<b>Other Long-Term Debt (224)</b>					
LEASE OBLIGATION	01/01/1997	01/01/2002	7.00%	7,780	2
<b>Total for Account 224</b>				<b>7,780</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	62,800	1
<b>Accruals:</b>		
Charged water department expense	73,022	2
Charged electric department expense		3
Charged sewer department expense	923	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>73,945</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	62,800	6
Social Security taxes	2,942	7
PSC Remainder Assessment	488	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>66,230</b>	
<b>Balance end of year</b>	<b>70,515</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>					
1993 BONDS	9,267	36,015	36,365	8,917	1
<b>Subtotal</b>	<b>9,267</b>	<b>36,015</b>	<b>36,365</b>	<b>8,917</b>	
<b>Advances from Municipality (223)</b>					
NONE				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	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,267</b>	<b>36,015</b>	<b>36,365</b>	<b>8,917</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	1,939,272					1,939,272	1
<b>Add credits during year:</b>							
For Services	19,526					19,526	2
For Mains	68,018					68,018	3
<b>Other (specify):</b>							
IMPACT FEES FOR OVERSIZING	65,237					65,237	4
HYDRANTS	6,405					6,405	5
<b>Deduct charges (specify):</b>							
OVERSIZING ESTIMATE	25,000					25,000	6
<b>Balance End of Year</b>	<b>2,073,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,073,458</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	1,814	2
<b>Total (Acct. 124):</b>	<b>1,814</b>	
<b>Special Funds (125):</b>		
RESERVE ACCOUNTS	118,070	3
REDEMPTION ACCOUNT	11,864	4
DEPRECIATION FUND/ IMPROVEMENT FUNDS	112,137	5
WATER IMPACT FEES	118,854	6
<b>Total (Acct. 125):</b>	<b>360,925</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	69,109	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>69,109</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS ON TAX ROLL	1,393	15
DELINQUENT BILLS ON TAX ROLL	6,845	16
PUBLIC FIRE PROTECTION	55,302	17
<b>Total (Acct. 145):</b>	<b>63,540</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
INSURANCE	1,962	21
CONSTRUCTION- HWY BB PROJECT	15,694	22
<b>Total (Acct. 233):</b>	<b>17,656</b>	
<b>Other Deferred Credits (253):</b>		
NONE		23
<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	3,185,543	0	0	0	3,185,543	1
Materials and Supplies	2,529	0	0	0	2,529	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	314,844	0	0	0	314,844	4
Customer Advances for Construction	53,353				53,353	5
Contributions in Aid of Construction	2,006,365	0	0	0	2,006,365	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>813,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>813,510</b>	
Net Operating Income	129,693	0	0	0	129,693	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	15.94%	N/A	N/A	N/A	15.94%	

## 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	189,586	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	393,722	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>583,308</b>	
<b>Net Income</b>		
Net Income	119,085	5
<b>Percent Return on Proprietary Capital</b>	<b>20.42%</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.

---

6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Net Utility Plant (Page F-06)

CWIP finished & added to plant.

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

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

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-1390-JPL

Dear Ms. Bonner:

Paragraph No. 2 of our letter dated December 26, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was enclosed with that letter, to be effective January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\cottage grove.doc

Enclosure

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/4/98

PJL

June 12, 1998

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

Re: 1997 Analytical Review DWCCA-1390-PJL

Dear Ms. Bonner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 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. During our review, we noted that while you report long-term debt in Account 224 on page F-14, you do not report interest accrued during the year for Account 224 in the Interest Accrued Schedule on page F-16. Please explain and provide any related annual report corrections.
2. As noted in Headnote 2 at the top of the Water Mains Schedule on page W-14, the codes for identifying the pipe material in column (a) have changed. What was previously reported separately as CI and DI should now be combined and reported as M for metal. Please provide a corrected copy of page W-14 with all metal mains of the same function and diameter combined.
3. Please explain how the services reported as added during the year in column (d) of the Water Services Schedule on page W-15 were financed.
4. Please note that in the future, when using the electronic reporting system, you will be required to furnish the month and day data as well as the year for the date of issue and final maturity date in columns (c) and (d) of the Notes Payable & Miscellaneous Long-Term Debt Schedule on page F-14.
5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your

**FINANCIAL SECTION FOOTNOTES**

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annual report. Please confirm these changes or indicate the necessary corrections:

Page  
Lines  
Column  
Reported As  
Should Be

F-4 1 & Rev sub to WI Rem Assessment b & f 368,464 368,404  
F-20 3 b 394,381 393,722  
F-20 Tot Ave Prop Cap b 583,967 583,308  
F-20 Net Income b 120,400 119,085  
F-20 % Ret on Prop Cap b 20.62 20.42  
W-15 1 - 12 a C M

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:W:\COMPL\LEEGE\1390 ar/ssa

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	361,625	1
<b>Total Sales of Water</b>	<b>361,625</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,155	2
Other Water Revenues (474)	4,624	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>6,779</b>	
<b>Total Operating Revenues</b>	<b>368,404</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	54,743	5
General Operating Expenses (680-690)	60,351	6
<b>Total Operation and Maintenance Expenses</b>	<b>115,094</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	50,594	7
Amortization Expense (404)		8
Taxes (408)	73,023	9
<b>Total Other Operating Expenses</b>	<b>123,617</b>	
<b>Total Operating Expenses</b>	<b>238,711</b>	
<b>NET OPERATING INCOME</b>	<b>129,693</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	1	202	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>202</b>	
Metered Sales to General Customers (461)				
Residential	1,120	67,241	212,002	4
Commercial	48	7,151	16,945	5
Industrial	6	10,420	15,525	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,174</b>	<b>84,812</b>	<b>244,472</b>	
Private Fire Protection Service (462)	6		5,032	7
Public Fire Protection Service (463)	1		105,302	8
Other Sales to Public Authorities (464)	13	1,724	6,617	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,195</b>	<b>86,537</b>	<b>361,625</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>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	105,302	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>105,302</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,155	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,155</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,487	7
<b>Other (specify):</b> RECONNECTION, NSF CHARGES, MISC. SALES	1,137	8
<b>Total Other Water Revenues (474)</b>	<b>4,624</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	18,959	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,857	3
Chemicals (630)	4,260	4
Supplies and Expenses (640)	12,671	5
Repairs of Water Plant (650)	8,996	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>54,743</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	22,556	8
Office Supplies and Expenses (681)	8,619	9
Outside Services Employed (682)	17,985	10
Insurance Expense (684)	3,962	11
Employees Pensions and Benefits (686)	6,802	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	427	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>60,351</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>115,094</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		70,516	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		923	2
<b>Net property tax equivalent</b>		<b>69,593</b>	
Social Security		2,942	3
PSC Remainder Assessment		488	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>73,023</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		0.187800				3
County tax rate	mills		3.736300				4
Local tax rate	mills		7.376400				5
School tax rate	mills		14.292900				6
Voc. school tax rate	mills		1.396100				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>26.989500</b>				10
Less: state credit	mills		1.826100				11
<b>Net tax rate</b>	mills		<b>25.163400</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.376400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.689000</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>23.065400</b>				17
<b>Total Tax Rate</b>	mills		<b>26.989500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.854606</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.163400</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.504803</b>				21
Utility Plant, Jan. 1	\$	<b>3,080,900</b>	3,080,900				22
Materials & Supplies	\$	<b>348</b>	348				23
<b>Subtotal</b>	\$	<b>3,081,248</b>	<b>3,081,248</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>3,081,248</b>	<b>3,081,248</b>				26
Assessment Ratio	dec.		1.064200				27
<b>Assessed Value</b>	\$	<b>3,279,064</b>	<b>3,279,064</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.504803</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>70,516</b>	<b>70,516</b>				30
Tax Equivalent per 1994 PSC Report	\$	61,106					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>70,516</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	12,434		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	183,576		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>198,056</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	183,767		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	500		20
<b>Total Pumping Plant</b>	<b>305,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	11,350		23
<b>Total Water Treatment Plant</b>	<b>11,650</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	16		24
Structures and Improvements (341)			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)			12,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			183,576	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>198,056</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,767	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			500	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>305,304</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			11,350	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,650</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			16	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	1,587,520	110,044	27
Fire Mains (344)			28
Services (345)	370,822	19,526	29
Meters (346)	80,670	66,775	30
Hydrants (348)	240,547	8,914	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>2,455,638</b>	<b>205,259</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)	83,000		34
Office Furniture and Equipment (372)	1,880	779	35
Computer Equipment (372.1)	7,566		36
Transportation Equipment (373)	4,369	8,740	37
Other General Equipment (379)	12,491		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>109,306</b>	<b>9,519</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,079,954</b>	<b>214,778</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>3,079,954</b>	<b>214,778</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)			176,063 26
Transmission and Distribution Mains (343)	3,600		1,693,964 27
Fire Mains (344)			0 28
Services (345)			390,348 29
Meters (346)			147,445 30
Hydrants (348)			249,461 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,600</b>	<b>0</b>	<b>2,657,297</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			83,000 34
Office Furniture and Equipment (372)			2,659 35
Computer Equipment (372.1)			7,566 36
Transportation Equipment (373)			13,109 37
Other General Equipment (379)			12,491 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>118,825</b>
<b>Total utility plant in service directly assignable</b>	<b>3,600</b>	<b>0</b>	<b>3,291,132</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,600</b>	<b>0</b>	<b>3,291,132</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			7,395	7,395	1
February			6,774	6,774	2
March			6,996	6,996	3
April			7,056	7,056	4
May			7,433	7,433	5
June			8,986	8,986	6
July			7,765	7,765	7
August			8,242	8,242	8
September			7,708	7,708	9
October			7,649	7,649	10
November			7,735	7,735	11
December			7,347	7,347	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>91,086</b>	<b>91,086</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use				150	14
Other utility use explanation:					15
RUN WATER TO PREVENT MAIN FREEZE-UP					
Water pumped into distribution system				90,636	16
Less: Water sold				86,537	17
Losses and unaccounted for				4,099	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				443	21
Date of maximum: 6/11/1997					22
Cause of maximum:					23
HYDRANT MAINTENANCE					
Minimum gallons pumped by all methods in any one day during reporting year				171	24
Date of minimum: 3/11/1997					25
Total KWH used for pumping for the year				120,976	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 308 N. MAIN	1	400	7	18	Yes	<b>1</b>
WELL DONNA STREET	2	435	16	78	Yes	<b>2</b>
WELL 704 N MAIN	3	530	18	1,008	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	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	FRANKLINSINGER, LAYMAR, BOWLAR		FAIRBANK MORSE	5
Year Installed	1987	1973	1994	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	1	700	8
Pump Motor or Standby Engine Mfr	BLANK	G.F.	U.S.	9
Year Installed	1987	1973	1994	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	15	25	75	12

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	<b>3</b>
Year constructed	1940	1985	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	160	<b>6</b>
Total capacity in gallons	45,000	550,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	1,645				1,645	1	
M	D	6.000	26,975	58	609		26,424	2	
M	D	8.000	28,460	1,131			29,591	3	
M	D	10.000	10,323	1,214			11,537	4	
M	D	12.000	10,503	183			10,686	5	
M	D	14.000	870	363			1,233	6	
<b>Total Within Municipality</b>			<b>78,776</b>	<b>2,949</b>	<b>609</b>	<b>0</b>	<b>81,116</b>		
<b>Total Utility</b>			<b>78,776</b>	<b>2,949</b>	<b>609</b>	<b>0</b>	<b>81,116</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	228				228		1
M	1.000	766	34			800		2
M	1.500	25				25		3
M	2.000	49				49		4
M	4.000	1				1		5
M	10.000	1				1		6
<b>Total Utility</b>		<b>1,070</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>1,104</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 (o).

#### 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	1,009	180		4	1,193	192	1
0.750	30			(1)	29	4	2
1.000	8	1			9	1	3
1.500	3				3		4
2.000	8				8		5
3.000	2				2		6
<b>Total:</b>	<b>1,060</b>	<b>181</b>	<b>0</b>	<b>3</b>	<b>1,244</b>	<b>197</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	1,133	35		5		20	1,193	1
0.750	17	6	3	2		1	29	2
1.000	4	4				1	9	3
1.500	1	1		1			3	4
2.000	1	1	3	2		1	8	5
3.000				2			2	6
<b>Total:</b>	<b>1,156</b>	<b>47</b>	<b>6</b>	<b>12</b>	<b>0</b>	<b>23</b>	<b>1,244</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	1
Within Municipality	176	5			181	2
<b>Total Fire Hydrants</b>	<b>176</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>181</b>	
<b>Flushing Hydrants</b>						
					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:	181
Number of distribution system valves end of year:	224
Number of distribution valves operated during year:	224

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## WATER OPERATING SECTION FOOTNOTES

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

Account 461.3 - Industrial revenue increased with addition of new meter at hydrite.

Account 630 - Purchased more chemicals

Account 640 - Increase in rent collected

Account 650 - More main breaks in 1996

Account 680 - Increase in hours for part time help and an increase in overtime

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### Reservoirs, Standpipes & Water Treatment (Page W-14)

Water is fluoridated.

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### Water Mains (Page W-15)

All main additions were contributed by developers.

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