



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: DARLINGTON WATER UTILITYPrincipal Office: 530 WASHINGTON STREET  
P.O. BOX 207  
DARLINGTON, WI 53530For the Year Ended: DECEMBER 31, 1997**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** DARLINGTON WATER UTILITY

**Utility Address:** 530 WASHINGTON STREET  
P.O. BOX 207  
DARLINGTON, WI 53530

**When was utility organized?** 1/1/1993

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR PHILLIP A. RISSEUW  
**Title:** CITY CLERK-TREASURER

**Office Address:**  
530 WASHINGTON STREET  
P.O. BOX 207  
DARLINGTON, WI 53530

**Telephone:** (608) 776 - 4093

**Fax Number:** (608) 776 - 3365

**E-mail Address:**

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

**Name:** JOHNSON, BLOCK & COMPANY, INC.  
**Title:**

**Office Address:** JOHNSON, BLOCK & COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** JBCMP@MHTC.NET

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

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

**Name:** JOHNSON, BLOCK & COMPANY, INC.  
**Title:**

**Office Address:** JOHNSON, BLOCK & COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** JBCMP@MHTC.NET

**Date of most recent audit report:** 4/25/1997

**Period covered by most recent audit:** 1/1/96 to 12/31/96

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR ROBERT E. SIEGENTHALER

**Title:** MAYOR

**Office Address:**

530 WASHINGTON STREET  
P.O. BOX 207  
DARLINGTON, WI 53530

**Telephone:** (608) 776 - 4093

**Fax Number:** (608) 776 - 3365

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR JAMES BURKE
  - MR TONY FINK
  - MR DAVID GOUGH
  - MR ROBERT MONSON
  - MS AMY SMITH
  - MR RALPH WHALEN
- 

**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? NO**

**Date of Ordinance:**

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

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	408,603	415,480	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	102,343	108,004	2
Depreciation Expense (403)	69,215	55,009	3
Amortization Expense (404-407)	0		4
Taxes (408)	71,180	76,896	5
<b>Total Operating Expenses</b>	<b>242,738</b>	<b>239,909</b>	
<b>Net Operating Income</b>	<b>165,865</b>	<b>175,571</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>165,865</b>	<b>175,571</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	16,065	13,544	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>16,065</b>	<b>13,544</b>	
<b>Total Income</b>	<b>181,930</b>	<b>189,115</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>181,930</b>	<b>189,115</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	88,582	90,786	14
Amortization of Debt Discount and Expense (428)	646	615	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	302	3,924	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>89,530</b>	<b>95,325</b>	
<b>Net Income</b>	<b>92,400</b>	<b>93,790</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	760,393	666,603	20
Balance Transferred from Income (433)	92,400	93,790	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>852,793</b>	<b>760,393</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on Investments	16,065	5
<b>Total (Acct. 419):</b>	<b>16,065</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	408,603	0	0	0	408,603	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	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>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>408,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,603</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	38,093		<b>38,093</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	4,902		<b>4,902</b>	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>42,995</b>	<b>0</b>	<b>42,995</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)	3,557,331	3,548,830	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	339,492	273,424	<b>2</b>
<b>Net Utility Plant</b>	<b>3,217,839</b>	<b>3,275,406</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)	180,512	177,045	<b>5</b>
Other Investments (124)	529	1,058	<b>6</b>
Special Funds (125)	544,200	395,343	<b>7</b>
<b>Total Other Property and Investments</b>	<b>725,241</b>	<b>573,446</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	19,363	18,120	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	76,037	77,342	<b>11</b>
Other Accounts Receivable (143)	0	97,247	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,111	9,224	<b>14</b>
Materials and Supplies (150)	9,667	8,225	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>110,178</b>	<b>210,158</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,345	5,991	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	42,438	53,744	<b>20</b>
<b>Total Deferred Debits</b>	<b>47,783</b>	<b>59,735</b>	
<b>Total Assets and Other Debits</b>	<b>4,101,041</b>	<b>4,118,745</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)	244,114	244,114	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	852,793	760,393	23
<b>Total Proprietary Capital</b>	<b>1,096,907</b>	<b>1,004,507</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,666,026	1,705,386	24
Advances from Municipality (223)		51,750	25
Other Long-Term Debt (224)			26
<b>Total Long-Term Debt</b>	<b>1,666,026</b>	<b>1,757,136</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)			27
Accounts Payable (232)	1,856	25,054	28
Payables to Municipality (233)	148		29
Customer Deposits (235)			30
Taxes Accrued (236)	68,367	73,666	31
Interest Accrued (237)	29,113	29,735	32
Other Current and Accrued Liabilities (238)	1,756	433	33
<b>Total Current and Accrued Liabilities</b>	<b>101,240</b>	<b>128,888</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	66,541	63,074	36
<b>Total Deferred Credits</b>	<b>66,541</b>	<b>63,074</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,170,327	1,165,140	41
<b>Total Liabilities and Other Credits</b>	<b>4,101,041</b>	<b>4,118,745</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,557,331	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,557,331	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	339,492	0	0	0	10
<b>Total Accumulated Provision</b>	339,492	0	0	0	
<b>Net Utility Plant</b>	3,217,839	0	0	0	

## 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>	273,424				<b>273,424</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	69,215				<b>69,215</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,361				<b>1,361</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	79				<b>79</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>70,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,655</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired					<b>0</b>	<b>15</b>
Cost of removal	4,587				<b>4,587</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,587</b>	<b>19</b>
<b>Balance End of Year</b>	<b>339,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,492</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<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>					
NONE				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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,667	8,225
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>9,667</b>	<b>8,225</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	475	428	991	1
1996 Mortgage Revenue Bonds	171	428	4,354	2
<b>Total</b>			<b>5,345</b>	
<b>Unamortized premium on debt (251)</b>				
				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	244,114	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>244,114</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 Mortgage Revenue Bonds-Banc One	03/01/1993	09/01/2000	5.00%	42,126	<b>1</b>
1995 Mortgage Revenue Bonds-RECDS	11/28/1995	09/01/2035	5.00%	1,623,900	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,666,026</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	73,666	1
<b>Accruals:</b>		
Charged water department expense	71,180	2
Charged electric department expense	656	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>71,836</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	73,666	6
Social Security taxes	2,867	7
PSC Remainder Assessment	602	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>77,135</u>	
<b>Balance end of year</b>	<u><u>68,367</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>					
1993 MRB	1,100	2,893	3,298	695	1
1995 MRB	28,635	85,689	85,906	28,418	2
<b>Subtotal</b>	<b>29,735</b>	<b>88,582</b>	<b>89,204</b>	<b>29,113</b>	
<b>Advances from Municipality (223)</b>					
1996 Advance		302	302	0	3
<b>Subtotal</b>	<b>0</b>	<b>302</b>	<b>302</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,735</b>	<b>88,884</b>	<b>89,506</b>	<b>29,113</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	1,165,140					1,165,140	1
<b>Add credits during year:</b>							
For Services	650					650	2
For Mains						0	3
<b>Other (specify):</b>							
For Hydrants	4,537					4,537	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,170,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,170,327</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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>		
Due from TIF # 3	180,512	1
<b>Total (Acct. 123):</b>	<b>180,512</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	529	2
<b>Total (Acct. 124):</b>	<b>529</b>	
<b>Special Funds (125):</b>		
Rural Development-Special Redemption Fund	255,421	3
Depreciation Fund	50,224	4
Rural Development-Reserve Fund	123,940	5
Surplus Fund	114,615	6
<b>Total (Acct. 125):</b>	<b>544,200</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	76,037	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>76,037</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>		
1997 Items on Tax Roll	919	15
Sewer Share of Meter Related Costs	4,192	16
<b>Total (Acct. 145):</b>	<b>5,111</b>	
<b>Prepayments (165):</b>		
NONE		17
<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		18
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
Well # 2 Building Rehab	39,650	19
Well # 3 Painting	2,788	20
<b>Total (Acct. 183):</b>	42,438	
<b>Payables to Municipality (233):</b>		
Miscellaneous	148	21
<b>Total (Acct. 233):</b>	148	
<b>Other Deferred Credits (253):</b>		
Other Deferred Credits-TIF #3	66,541	22
<b>Total (Acct. 253):</b>	66,541	

### 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	3,553,080	0	0	0	3,553,080	1
Materials and Supplies	8,946	0	0	0	8,946	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	306,458	0	0	0	306,458	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,167,733	0	0	0	1,167,733	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,087,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,087,835</b>	
Net Operating Income	165,865	0	0	0	165,865	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.94%	N/A	N/A	N/A	7.94%	

## 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	244,114	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	806,593	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,050,707</b>	
<b>Net Income</b>		
Net Income	92,400	5
 <b>Percent Return on Proprietary Capital</b>	 <b>8.79%</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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### Income Statement (Page F-01)

See Accountant's Compilation Report.

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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)	404,206	1
<b>Total Sales of Water</b>	<b>404,206</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,648	2
Miscellaneous Service Revenues (471)	210	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,539	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,397</b>	
<b>Total Operating Revenues</b>	<b>408,603</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	445	8
Pumping Expenses (620-625)	34,125	9
Water Treatment Expenses (630-635)	1,740	10
Transmission and Distribution Expenses (640-655)	21,472	11
Customer Accounts Expenses (901-904)	9,398	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,163	14
<b>Total Operation and Maintenance Expenses</b>	<b>102,343</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	69,215	15
Amortization Expense (404-407)		16
Taxes (408)	71,180	17
<b>Total Other Operating Expenses</b>	<b>140,395</b>	
<b>Total Operating Expenses</b>	<b>242,738</b>	
<b>NET OPERATING INCOME</b>	<b>165,865</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	4	192	669	1
Commercial	1	48	169	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>240</b>	<b>838</b>	
Metered Sales to General Customers (461)				
Residential	929	40,636	147,537	4
Commercial	135	11,350	34,738	5
Industrial	9	5,700	11,328	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,073</b>	<b>57,686</b>	<b>193,603</b>	
Private Fire Protection Service (462)	6		7,183	7
Public Fire Protection Service (463)	1		179,165	8
Other Sales to Public Authorities (464)	25	11,074	23,417	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>1,110</b>	<b>69,000</b>	<b>404,206</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	178,886	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)	279	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>179,165</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,648	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,648</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Miscellaneous	210	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>210</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		10
<b>Other (specify):</b> Return on net investment in meters charged to nonregulated sewer department	2,175	11
Miscellaneous	364	12
<b>Total Other Water Revenues (474)</b>	<b>2,539</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	345	3
Maintenance of Water Source Plant (605)	100	4
<b>Total Source of Supply Expenses</b>	<b>445</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,029	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,935	7
Operation Supplies and Expenses (623)	105	8
Maintenance of Pumping Plant (625)	13,056	9
<b>Total Pumping Expenses</b>	<b>34,125</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	1,643	11
Operation Supplies and Expenses (632)	97	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>1,740</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	5,384	14
Operation Supplies and Expenses (641)	277	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,968	17
Maintenance of Services (652)	1,971	18
Maintenance of Meters (653)	4,837	19
Maintenance of Hydrants (654)	35	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>21,472</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	926	<b>22</b>
Accounting and Collecting Labor (902)	7,314	<b>23</b>
Supplies and Expenses (903)	1,158	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>9,398</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)	1,815	<b>27</b>
Office Supplies and Expenses (921)	1,007	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,209	<b>30</b>
Property Insurance (924)	3,891	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	23,113	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	992	<b>35</b>
Transportation Expenses (933)	3,136	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>35,163</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>102,343</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		68,367	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		656	2
<b>Net property tax equivalent</b>		<b>67,711</b>	
Social Security		2,867	3
PSC Remainder Assessment		602	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>71,180</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			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.202343				3
County tax rate	mills		9.306707				4
Local tax rate	mills		7.627883				5
School tax rate	mills		11.572140				6
Voc. school tax rate	mills		1.715820				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>30.424893</b>				10
Less: state credit	mills		2.074153				11
<b>Net tax rate</b>	mills		<b>28.350740</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.627883</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.287960</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>20.915843</b>				17
<b>Total Tax Rate</b>	mills		<b>30.424893</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.687458</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.350740</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.489949</b>				21
Utility Plant, Jan. 1	\$	<b>3,548,830</b>	3,548,830				22
Materials & Supplies	\$	<b>8,225</b>	8,225				23
<b>Subtotal</b>	\$	<b>3,557,055</b>	<b>3,557,055</b>				24
Less: Plant Outside Limits	\$	<b>12,522</b>	12,522				25
<b>Taxable Assets</b>	\$	<b>3,544,533</b>	<b>3,544,533</b>				26
Assessment Ratio	dec.		0.989640				27
<b>Assessed Value</b>	\$	<b>3,507,812</b>	<b>3,507,812</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.489949</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,367</b>	<b>68,367</b>				30
Tax Equivalent per 1994 PSC Report	\$	36,263					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>68,367</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			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)			4
Structures and Improvements (311)	1,150		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	46,446		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>47,596</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,524		12
Structures and Improvements (321)	21,021		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	444,253		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>470,798</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,419		23
<b>Total Water Treatment Plant</b>	<b>5,419</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,609		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)			0 4
Structures and Improvements (311)			1,150 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,446 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>47,596</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			5,524 12
Structures and Improvements (321)			21,021 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			444,253 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>470,798</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,419 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,419</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			17,609 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	856,227		26
Transmission and Distribution Mains (343)	1,746,792		27
Fire Mains (344)			28
Services (345)	177,328		29
Meters (346)	67,998	2,065	30
Hydrants (348)	138,098	5,693	31
Other Transmission and Distribution Plant (349)	626		32
<b>Total Transmission and Distribution Plant</b>	<b>3,004,678</b>	<b>7,758</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,805		35
Computer Equipment (391.1)	2,776	5,330	36
Transportation Equipment (392)	7,900		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	5,858		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>20,339</b>	<b>5,330</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,548,830</b>	<b>13,088</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>3,548,830</b>	<b>13,088</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)			856,227 26
Transmission and Distribution Mains (343)			1,746,792 27
Fire Mains (344)			0 28
Services (345)			177,328 29
Meters (346)	1,947		68,116 30
Hydrants (348)	2,640		141,151 31
Other Transmission and Distribution Plant (349)			626 32
<b>Total Transmission and Distribution Plant</b>	<b>4,587</b>	<b>0</b>	<b>3,007,849</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,805 35
Computer Equipment (391.1)			8,106 36
Transportation Equipment (392)			7,900 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,858 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>25,669</b>
<b>Total utility plant in service directly assignable</b>	<b>4,587</b>	<b>0</b>	<b>3,557,331</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,587</b>	<b>0</b>	<b>3,557,331</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			7,544	7,544	1
February			8,113	8,113	2
March			7,284	7,284	3
April			7,752	7,752	4
May			7,243	7,243	5
June			7,618	7,618	6
July			8,379	8,379	7
August			8,119	8,119	8
September			7,813	7,813	9
October			7,638	7,638	10
November			8,448	8,448	11
December			7,387	7,387	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>93,338</b>	<b>93,338</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,950	13
Less: Other utility use				10,250	14
Other utility use explanation:					15
Water Tower/Reservoir overflow, and leaks					
Water pumped into distribution system				78,138	16
Less: Water sold				69,000	17
Losses and unaccounted for				9,138	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				434	21
Date of maximum: 6/2/1997					22
Cause of maximum:					23
Filled swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year				168	24
Date of minimum: 11/1/1997					25
Total KWH used for pumping for the year				224,434	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	#2	807	14	600,000	Yes	<b>1</b>
WELL	#3	875	14	600,000	Yes	<b>2</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	#2	#3		1
Location	#2	#3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	FAIRBANKS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	530		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	100		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	1994	1994		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	110	110		<b>6</b>
Total capacity in gallons	300,000	300,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7920	0.7920		<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N		<b>13</b>
Is water fluoridated (yes, no)?	Y	Y		<b>14</b>

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	1,418				1,418
M	D	1.000	1,537				1,537
M	D	1.250	500				500
M	D	2.000	3,075				3,075
P	D	2.000	205				205
M	D	3.000	405				405
M	D	4.000	18,748				18,748
M	D	6.000	24,112				24,112
P	D	6.000	500				500
M	D	8.000	27,883				27,883
M	D	10.000	2,288				2,288
M	D	12.000	427				427
P	D	12.000	9,987				9,987
<b>Total Within Municipality</b>			<b>91,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,085</b>
M	D	6.000	200				200
M	D	8.000	7,600				7,600
P	D	12.000	4,614				4,614
<b>Total Outside of Municipality</b>			<b>12,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,414</b>
<b>Total Utility</b>			<b>103,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,499</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	839				839		1
L	0.750	48				48		2
M	1.000	208				208	7	3
M	1.250	8				8	2	4
M	1.500	7				7	1	5
M	2.000	11				11		6
M	3.000	2				2		7
M	4.000	10				10		8
M	6.000	2				2		9
M	8.000	4				4		10
<b>Total Utility</b>		<b>1,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,139</b>	<b>10</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)	
0.500	1,070	30	33		1,067	89	1
0.750	27	3	1		29	4	2
1.000	15				15		3
1.250	2				2	1	4
1.500	9	1			10	2	5
2.000	15				15	8	6
3.000	6				6	2	7
4.000	5				5		8
<b>Total:</b>	<b>1,149</b>	<b>34</b>	<b>34</b>	<b>0</b>	<b>1,149</b>	<b>106</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)	
0.500	923	97		8		39	1,067	1
0.750	6	17		2		4	29	2
1.000		10	3	2		0	15	3
1.250		1		1			2	4
1.500		6	1	1		2	10	5
2.000		2	5	5		3	15	6
3.000		2		1		3	6	7
4.000				5			5	8
<b>Total:</b>	<b>929</b>	<b>135</b>	<b>9</b>	<b>25</b>	<b>0</b>	<b>51</b>	<b>1,149</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	17				17	<b>1</b>
Within Municipality	140	3	3		140	<b>2</b>
<b>Total Fire Hydrants</b>	<b>157</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>157</b>	
<b>Flushing Hydrants</b>						
					0	<b>3</b>
<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:	99
Number of distribution system valves end of year:	216
Number of distribution valves operated during year:	204

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

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### Water Services (Page W-16)

Cost for connecting to city water: 3/4" or 1" copper water service =\$350.  
Larger sized services are billed at actual cost.

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