



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ADAMS MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

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For the Year Ended: DECEMBER 31, 1998

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ADAMS MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**When was utility organized?** 12/1/1935

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LINDA L RITCHIE  
**Title:** CLERK-TREASURER

**Office Address:**

101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 6516

**Fax Number:** (608) 339 - 8170

**E-mail Address:**

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

**Name:** MR JOHN C ANDRES CPA  
**Title:** PARTNER

**Office Address:** VIRCHOW, KRAISE AND COMPANY LLP

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

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

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

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

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

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

**Name:** SAME AS ABOVE

**Title:**

**Office Address:** SAME AS ABOVE

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/18/1999

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR JEFFREY MOORE

**Title:** WORKING FOREMAN

**Office Address:**

101 N. MAIN STREET  
P.O. BOX 1009  
ADAMS, WI 53910-1009

**Telephone:** (608) 339 - 3913

**Fax Number:** (608) 339 - 8040

**E-mail Address:**

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**Name of utility commission/committee:** City of Adams Public Works Committee

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

MR WILBUR JENSEN  
MR WARREN LAQUEE  
MR KENNETH ROMELL  
MR JAMES STORMOEN  
MS VELNA WAITE

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**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:** 9/8/1968

**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)	279,150	251,607	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	117,919	115,290	2
Depreciation Expense (403)	40,891	39,357	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,482	36,574	5
<b>Total Operating Expenses</b>	<b>199,292</b>	<b>191,221</b>	
<b>Net Operating Income</b>	<b>79,858</b>	<b>60,386</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>79,858</b>	<b>60,386</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	19,716	14,354	9
Miscellaneous Nonoperating Income (421)	16,058	(59,249)	10
<b>Total Other Income</b>	<b>35,774</b>	<b>(44,895)</b>	
<b>Total Income</b>	<b>115,632</b>	<b>15,491</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>115,632</b>	<b>15,491</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	53,071	44,591	13
Amortization of Debt Discount and Expense (428)	1,225	2,286	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,835	1,941	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>58,131</b>	<b>48,818</b>	
<b>Net Income</b>	<b>57,501</b>	<b>(33,327)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	550,594	523,890	19
Balance Transferred from Income (433)	57,501	(33,327)	20
Miscellaneous Credits to Surplus (434)	64,907	60,031	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>673,002</b>	<b>550,594</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	19,716	4
<b>Total (Acct. 419):</b>	<b>19,716</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Sewer operating income	8,680	5
Amortization of sewer construction grants	7,378	6
<b>Total (Acct. 421):</b>	<b>16,058</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>		
Tax equivalent waived	33,499	9
Income appropriated from municipality	4,928	10
Adjustment for prior year estimate of accumulated sick and vacation	26,480	11
<b>Total (Acct. 434):</b>	<b>64,907</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<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

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	279,150	0	0	0	<b>279,150</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>279,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,150</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,028,840	1,986,082	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	404,316	380,854	2
<b>Net Utility Plant</b>	<b>1,624,524</b>	<b>1,605,228</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,079,511	2,071,853	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	563,070	510,565	4
<b>Net Nonutility Property</b>	<b>1,516,441</b>	<b>1,561,288</b>	
Investment in Municipality (123)	27,207	139,709	5
Other Investments (124)	45,598	45,691	6
Special Funds (125)	264,992	267,407	7
<b>Total Other Property and Investments</b>	<b>1,854,238</b>	<b>2,014,095</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	516,629	171,197	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,015	42,228	11
Other Accounts Receivable (143)	64,770	168,638	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,086	16,414	14
Materials and Supplies (150)	12,624	13,997	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		1,956	17
<b>Total Current and Accrued Assets</b>	<b>670,124</b>	<b>414,430</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	19,700	20,925	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	31,134	5,360	20
<b>Total Deferred Debits</b>	<b>50,834</b>	<b>26,285</b>	
<b>Total Assets and Other Debits</b>	<b>4,199,720</b>	<b>4,060,038</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)	511,445	472,611	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	673,002	550,594	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,184,447</b>	<b>1,023,205</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,151,251	1,140,378	<b>24</b>
Advances from Municipality (223)	84,761	91,680	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,236,012</b>	<b>1,232,058</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,508	38,142	<b>28</b>
Payables to Municipality (233)	17,938	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	37,213	33,499	<b>31</b>
Interest Accrued (237)	13,300	12,458	<b>32</b>
Other Current and Accrued Liabilities (238)	9,152	28,034	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>87,111</b>	<b>112,133</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
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)	1,692,150	1,692,642	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,199,720</b>	<b>4,060,038</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)	2,028,840	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>	2,028,840	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	404,316	0	0	0	9
<b>Total Accumulated Provision</b>	404,316	0	0	0	
<b>Net Utility Plant</b>	1,624,524	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>	380,854				<b>380,854</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,891				<b>40,891</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,348				<b>2,348</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>43,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,239</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	14,822				<b>14,822</b>	<b>15</b>
Cost of removal	4,955				<b>4,955</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>19,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,777</b>	<b>19</b>
<b>Balance End of Year</b>	<b>404,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,316</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,021,388	58,160	684	2,078,864	1
<b>Other (specify):</b>					
Land for future use	647			647	2
Construction work in progress	49,818		49,818	0	3
<b>Total Nonutility Property (121)</b>	<b>2,071,853</b>	<b>58,160</b>	<b>50,502</b>	<b>2,079,511</b>	
Less accum. prov. depr. & amort. (122)	510,565	53,189	684	563,070	4
 <b>Net Nonutility Property</b>	 <b>1,561,288</b>	 <b>4,971</b>	 <b>49,818</b>	 <b>1,516,441</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,924	10,912
Sewer utility	2,700	3,085
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>12,624</b>	<b>13,997</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	1,225	428	19,700	1
<b>Total</b>			<u><u>19,700</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	472,611	1
<b>Changes during year (explain):</b>		
Amounts charged the TIF	38,834	2
<b>Balance end of year</b>	<u><u>511,445</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)	
1971 Water & Sewer Revenue Bonds	04/01/1971	04/01/2010	5.00%	84,000	<b>1</b>
1993 Water & Sewer Revenue Bonds	09/01/1993	04/01/2013	5.00%	690,000	<b>2</b>
Clean Water Fund Loan	10/22/1997	05/01/2017	3.00%	377,251	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,151,251</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>					
1997 Advance from TIF	12/31/1997	12/01/2006	5.00%	53,625	1
1993 G.O. Debt	09/21/1993	12/01/2002	4.00%	31,136	2
<b>Total for Account 223</b>				<b>84,761</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	33,499	1
<b>Accruals:</b>		
Charged water department expense	37,213	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>37,213</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
Property taxes waived to account 216	33,499	9
<b>Total payments and other debits</b>	<u>33,499</u>	
<b>Balance end of year</b>	<u><u>37,213</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>					
1971 Revenue Bonds	1,057	5,052	4,109	2,000	1
1993 Revenue Bonds	9,598	37,425	37,723	9,300	2
1997 Clean Water Fund	1,660	10,594	10,354	1,900	3
<b>Subtotal</b>	<b>12,315</b>	<b>53,071</b>	<b>52,186</b>	<b>13,200</b>	
<b>Advances from Municipality (223)</b>					
1993 G O Debt	143	1,673	1,716	100	4
1997 Advance from TIF		2,162	2,162	0	5
<b>Subtotal</b>	<b>143</b>	<b>3,835</b>	<b>3,878</b>	<b>100</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,458</b>	<b>56,906</b>	<b>56,064</b>	<b>13,300</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	784,923	0	0	907,719	0	<b>1,692,642</b>	1
<b>Add credits during year:</b>							
For Services	21,425			13,930		<b>35,355</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
Amortization of Construction Grants				14,756		<b>14,756</b>	5
Refund of overpayment	11,789			9,302		<b>21,091</b>	6
<b>Balance End of Year</b>	<b>794,559</b>	<b>0</b>	<b>0</b>	<b>897,591</b>	<b>0</b>	<b>1,692,150</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	282,744			265,603		<b>548,347</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Receivable from TIF	27,207	1
<b>Total (Acct. 123):</b>	<b>27,207</b>	
<b>Other Investments (124):</b>		
Special assessments	45,598	2
<b>Total (Acct. 124):</b>	<b>45,598</b>	
<b>Special Funds (125):</b>		
Special funds	7,175	3
Redemption, reserve and depreciation funds	257,817	4
<b>Total (Acct. 125):</b>	<b>264,992</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	53,015	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>53,015</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	64,770	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>64,770</b>	
<b>Receivables from Municipality (145):</b>		
Additional PFP, SA's on tax roll, etc.	23,086	13
<b>Total (Acct. 145):</b>	<b>23,086</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
Preliminary engineering	31,134	16
<b>Total (Acct. 183):</b>	<b>31,134</b>	
<b>Payables to Municipality (233):</b>		
Payable to TIF	17,938	17
<b>Total (Acct. 233):</b>	<b>17,938</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,976,014	0	0	0	1,976,014	1
Materials and Supplies	10,418	0	0	0	10,418	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	392,585	0	0	0	392,585	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	789,741	0	0	0	789,741	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>804,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>804,106</b>	
Net Operating Income	79,858	0	0	0	79,858	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.93%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	492,028	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	611,798	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,103,826</b>	
<b>Net Income</b>		
Net Income	57,501	5
<b>Percent Return on Proprietary Capital</b>	<b>5.21%</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.**

New rates were put in place beginning August 1.

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**5. Obligations incurred or assumed, excluding commercial paper.**

Received another draw on the Clean Water Fund loan of \$58,198.

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**6. Formal proceedings with the Public Service Commission.**

See above.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

July 30, 1999

Ms. Linda L. Ritchie, Clerk Treasurer  
Adams Municipal Water And Sewer Utility  
101 North Main Street  
P.O. Box 1009  
Adams, WI 53910-1009

1998 Analytical Review DWCCA-20-ELE

Dear Ms. Ritchie:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Page W-8, line 35, reports a \$174 balance in Account 372, Office Furniture and Equipment. This is an account which presently does not have an authorized depreciation rate. A depreciation rate of 5.83 percent is authorized for Account 372, effective January 1, 1999.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 30 1999 letters.doc

cc: Mr. Wilbur Jensen

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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)	271,351	1
<b>Total Sales of Water</b>	<b>271,351</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	844	2
Other Water Revenues (474)	6,955	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>7,799</b>	
<b>Total Operating Revenues</b>	<b>279,150</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	69,746	5
General Operating Expenses (680-690)	48,173	6
<b>Total Operation and Maintenance Expenses</b>	<b>117,919</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	40,891	7
Amortization Expense (404)		8
Taxes (408)	40,482	9
<b>Total Other Operating Expenses</b>	<b>81,373</b>	
<b>Total Operating Expenses</b>	<b>199,292</b>	
<b>NET OPERATING INCOME</b>	<b>79,858</b>	

### WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	176	1,592	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>176</b>	<b>1,592</b>	
Metered Sales to General Customers (461)				
Residential	560	26,516	91,097	4
Commercial	116	17,990	42,217	5
Industrial	2	4,394	7,027	6
<b>Total Metered Sales to General Customers (461)</b>	<b>678</b>	<b>48,900</b>	<b>140,341</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,647	8
Other Sales to Public Authorities (464)	8	3,141	7,194	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	62,763	53,577	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>690</b>	<b>114,980</b>	<b>271,351</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Village of Friendship	Village limits	62,763	53,577	1
<b>Total</b>		<b>62,763</b>	<b>53,577</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	55,700	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)	12,947	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>68,647</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	844	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>844</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,793	7
<b>Other (specify):</b>		
Equipment rental, etc.	4,162	8
<b>Total Other Water Revenues (474)</b>	<b>6,955</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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	31,544	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,902	3
Chemicals (630)	1,667	4
Supplies and Expenses (640)	12,080	5
Repairs of Water Plant (650)	9,936	6
Transportation Expenses (660)	617	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>69,746</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	18,435	8
Office Supplies and Expenses (681)	6,031	9
Outside Services Employed (682)	3,359	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	16,741	12
Regulatory Commission Expenses (688)	3,023	13
Miscellaneous General Expenses (689)	584	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>48,173</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>117,919</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		37,213	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		838	2
<b>Net property tax equivalent</b>		<b>36,375</b>	
Social Security		3,785	3
PSC Remainder Assessment		322	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>40,482</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Adams				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.242592				3
County tax rate	mills		10.462931				4
Local tax rate	mills		8.888498				5
School tax rate	mills		13.554859				6
Voc. school tax rate	mills		1.979242				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>35.128122</b>				<b>10</b>
Less: state credit	mills		2.193258				11
<b>Net tax rate</b>	mills		<b>32.934864</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.888498</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.534101</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.422599</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>35.128122</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.695244</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>32.934864</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.897751</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,986,082	1,986,082				22
Materials & Supplies	\$	10,235	10,235				23
<b>Subtotal</b>	\$	<b>1,996,317</b>	<b>1,996,317</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,996,317</b>	<b>1,996,317</b>				<b>26</b>
Assessment Ratio	dec.		0.814082				27
<b>Assessed Value</b>	\$	<b>1,625,166</b>	<b>1,625,166</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.897751</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,213</b>	<b>37,213</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	30,732					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>37,213</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,172		4
Structures and Improvements (311)	5,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	165,107		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>174,094</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,433		12
Structures and Improvements (321)	235,830		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,719		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,498		20
<b>Total Pumping Plant</b>	<b>348,480</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,821		23
<b>Total Water Treatment Plant</b>	<b>13,821</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,914		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,172	4
Structures and Improvements (311)			5,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	13,802		151,305	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>13,802</b>	<b>0</b>	<b>160,292</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,433	12
Structures and Improvements (321)			235,830	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,719	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,498	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>348,480</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,821	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,821</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,914	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)	122,216		<b>26</b>
Transmission and Distribution Mains (343)	794,415	81,603	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	171,609	17,318	<b>29</b>
Meters (346)	89,938	7,823	<b>30</b>
Hydrants (348)	113,241	13,729	<b>31</b>
Other Transmission and Distribution Plant (349)	514		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,293,847</b>	<b>120,473</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	2,000		<b>34</b>
Office Furniture and Equipment (372)	174		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	15,723		<b>37</b>
Other General Equipment (379)	75,050		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>92,947</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,923,189</b>	<b>120,473</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,923,189</b>	<b>120,473</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)			122,216 26
Transmission and Distribution Mains (343)			876,018 27
Fire Mains (344)			0 28
Services (345)			188,927 29
Meters (346)	1,020		96,741 30
Hydrants (348)			126,970 31
Other Transmission and Distribution Plant (349)			514 32
<b>Total Transmission and Distribution Plant</b>	<b>1,020</b>	<b>0</b>	<b>1,413,300</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,000 34
Office Furniture and Equipment (372)			174 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			15,723 37
Other General Equipment (379)			75,050 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>92,947</b>
<b>Total utility plant in service directly assignable</b>	<b>14,822</b>	<b>0</b>	<b>2,028,840</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>14,822</b>	<b>0</b>	<b>2,028,840</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			10,328	<b>10,328</b>	1
February			8,799	<b>8,799</b>	2
March			10,621	<b>10,621</b>	3
April			10,716	<b>10,716</b>	4
May			13,216	<b>13,216</b>	5
June			11,434	<b>11,434</b>	6
July			13,125	<b>13,125</b>	7
August			12,412	<b>12,412</b>	8
September			11,691	<b>11,691</b>	9
October			11,083	<b>11,083</b>	10
November			11,005	<b>11,005</b>	11
December			11,342	<b>11,342</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>135,772</b>	<b>135,772</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				478	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>135,294</b>	16
Less: Water sold				114,980	17
Losses and unaccounted for				<b>20,314</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>15%</b>	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				652	21
Date of maximum: 9/18/1998					22
Cause of maximum:					23
Hydrant flushing.					
Minimum gallons pumped by all methods in any one day during reporting year				193	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				152,742	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>	
260 NORTH GRANT	#1	274	12	77,342	Yes	<b>1</b>
300 NORTH GRANT	#2	240	12	65,382	Yes	<b>2</b>
210 NORTH COLLEGE	#4	125	16	229,252	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	BOOSTER #3 (WELL #1)	BOOSTER #4 (WELL #1)	WELL #1	1
Location	260 NORTH GRANT	260 NORTH GRANT	260 NORTH GRANT	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	LAYNE	5
Year Installed	1935	1975	1935	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	425	300	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	UNKNOWN	U S ELECTRIC	9 10
Year Installed	1935	1975	1935	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2LL #3-ABANDONED 12/24/97		WELL #4	14
Location	300 NORTH GRANT	300 NORTH GRANT	210 NORTH COLLEGE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE	AMERICAN	18
Year Installed	1990	1972	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	510	750	830	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WESTINGHOUSE	U S ELECTRIC	22 23
Year Installed	1990	1972	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	30	75	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST SIDE #1	EAST SIDE	WEST SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1935	1935	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	10	140	6
Total capacity in gallons	60,000	90,000	75,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.9000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
A	D	4.000	1,400	0	0	0	<b>1,400</b>	<b>1</b>	
A	D	6.000	9,100	0	0	0	<b>9,100</b>	<b>2</b>	
M	D	6.000	23,542	649	0	0	<b>24,191</b>	<b>3</b>	
A	T	8.000	60	0	0	0	<b>60</b>	<b>4</b>	
M	D	8.000	18,502	312	0	0	<b>18,814</b>	<b>5</b>	
M	S	8.000	217	0	0	0	<b>217</b>	<b>6</b>	
M	T	8.000	125	0	0	0	<b>125</b>	<b>7</b>	
M	D	10.000	6,706	1,055	0	0	<b>7,761</b>	<b>8</b>	
A	D	12.000	4,835	0	0	0	<b>4,835</b>	<b>9</b>	
A	T	12.000	165	0	0	0	<b>165</b>	<b>10</b>	
M	D	12.000	1,319	0	0	0	<b>1,319</b>	<b>11</b>	
M	S	12.000	170	0	0	0	<b>170</b>	<b>12</b>	
<b>Total Within Municipality</b>			<b>66,141</b>	<b>2,016</b>	<b>0</b>	<b>0</b>	<b>68,157</b>		
<b>Total Utility</b>			<b>66,141</b>	<b>2,016</b>	<b>0</b>	<b>0</b>	<b>68,157</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	442	0	0	(2)	440		1
M	1.000	221	11	0	0	232		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	9	1	0	0	10		7
M	6.000	2	0	0	0	2		8
M	8.000	2	0	0	0	2		9
<b>Total Utility</b>		<b>695</b>	<b>12</b>	<b>0</b>	<b>(2)</b>	<b>705</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	217	0	11	0	206	11	1
0.750	492	15	0	0	507	6	2
1.000	25	0	0	0	25	2	3
1.500	2	1	0	0	3	1	4
2.000	14	1	0	0	15	4	5
3.000	2	0	0	0	2	1	6
4.000	3	0	0	0	3	2	7
6.000	5	2	0	0	7	4	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>761</b>	<b>19</b>	<b>11</b>	<b>0</b>	<b>769</b>	<b>32</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	157	24	0	0	0	25	206	1
0.750	416	54	0	1	0	36	507	2
1.000	0	21	0	2	0	2	25	3
1.500	0	2	0	1	0	0	3	4
2.000	0	9	0	4	0	2	15	5
3.000	0	1	0	0	0	1	2	6
4.000	0	0	1	1	0	1	3	7
6.000	0	0	0	0	4	3	7	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>573</b>	<b>111</b>	<b>1</b>	<b>9</b>	<b>5</b>	<b>70</b>	<b>769</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	105	5			110	<b>2</b>
<b>Total Fire Hydrants</b>	<b>105</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>110</b>	
<b>Flushing Hydrants</b>						
	0				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:	106
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	20

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## WATER OPERATING SECTION FOOTNOTES

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

Account 314 retirement due to the abandonment of Well #3.

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### Water Mains (Page W-15)

Additions paid for by the utility and TIF.

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### Water Services (Page W-16)

Additions paid for by the utility and TIF.

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

Due to staffing constraints, less than half the valves were operated. An effort will be made in 1999 to resume to testing at least half.  
Additions paid for by the utility and TIF.

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