



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET  
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF HORICON - WATER UTILITY

**Utility Address:** 404 EAST LAKE STREET  
HORICON, WI 53032

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID J PASEWALD

**Title:** CITY CLERK - TREASURER

**Office Address:**

404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3500

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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

**Name:** MR TOM J POLACEK CPA

**Title:** PARTNER

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

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53718

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

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

**E-mail Address:** tpolacek@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:** 3/25/1999

**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:** DAVID J PASEWALD  
**Title:** CITY CLERK - TREASURER

**Office Address:**  
404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:**  
**Fax Number:** (920) 485 - 3503

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**E-mail Address:**  
**Name:** JERROLD HERMAN  
**Title:** UTILITIES SUPERVISOR

**Office Address:**  
404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3544  
**Fax Number:** (920) 485 - 3503

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**E-mail Address:**  
**Name:** RICHARD L GRESHAY  
**Title:** MAYOR

**Office Address:**  
404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3500  
**Fax Number:** (920) 485 - 3503

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**E-mail Address:**  
**Name of utility commission/committee:** Public Works and Development Committee

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**Names of members of utility commission/committee:**  
REINHARDT KIESOW, CHARIMAN  
CRAIG MUENCHOW  
DON SCHWANKE

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**Is sewer service rendered by the utility?** NO  
**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	441,575	464,278	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	237,117	145,530	2
Depreciation Expense (403)	41,952	40,121	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,596	50,767	5
<b>Total Operating Expenses</b>	<b>330,665</b>	<b>236,418</b>	
<b>Net Operating Income</b>	<b>110,910</b>	<b>227,860</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>110,910</b>	<b>227,860</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,560	2,187	10
Miscellaneous Nonoperating Income (421)	0	7,052	11
<b>Total Other Income</b>	<b>1,560</b>	<b>9,239</b>	
<b>Total Income</b>	<b>112,470</b>	<b>237,099</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>112,470</b>	<b>237,099</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,062	10,175	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	16,580	22,229	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>25,642</b>	<b>32,404</b>	
<b>Net Income</b>	<b>86,828</b>	<b>204,695</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	650,049	445,354	20
Balance Transferred from Income (433)	86,828	204,695	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>736,877</b>	<b>650,049</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Investment income	1,560	5
<b>Total (Acct. 419):</b>	<b>1,560</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	441,575	0	0	0	441,575	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>441,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>441,575</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	80,962		<b>80,962</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>80,962</b>	<b>0</b>	<b>80,962</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)	2,470,178	2,378,761	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	611,666	574,703	<b>2</b>
<b>Net Utility Plant</b>	<b>1,858,512</b>	<b>1,804,058</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	500	500	<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>500</b>	<b>500</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	4,936	4,936	<b>6</b>
Special Funds (125)	14,114	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>19,550</b>	<b>5,436</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	5,205	9,206	<b>8</b>
Temporary Cash Investments (132)		13,749	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	101,418	98,921	<b>11</b>
Other Accounts Receivable (143)	143,803	138,756	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	7,472	4,708	<b>14</b>
Materials and Supplies (150)	18,553	19,318	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>276,451</b>	<b>284,658</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	2,736	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>2,736</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,157,249</b>	<b>2,094,152</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	488,777	415,799	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	736,877	650,049	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,225,654</b>	<b>1,065,848</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	149,000	170,000	<b>24</b>
Advances from Municipality (223)	259,688	277,758	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>408,688</b>	<b>447,758</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	11,843	9,413	<b>28</b>
Payables to Municipality (233)	224,758	285,264	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	44,843	44,843	<b>31</b>
Interest Accrued (237)	2,197	2,511	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>283,641</b>	<b>342,031</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</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)	239,266	238,515	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,157,249</b>	<b>2,094,152</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)	2,470,178	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>	2,470,178	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	611,666	0	0	0	10
<b>Total Accumulated Provision</b>	611,666	0	0	0	
<b>Net Utility Plant</b>	1,858,512	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>	574,703				<b>574,703</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,952				<b>41,952</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,024				<b>3,024</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	500				<b>500</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>45,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,476</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,513				<b>8,513</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,513</b>	<b>19</b>
<b>Balance End of Year</b>	<b>611,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>611,666</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land owned by utility	500			500	2
<b>Total Nonutility Property (121)</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</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	18,553	19,318
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>18,553</b>	<b>19,318</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>				<b>1</b>
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				<b>2</b>
<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	415,799	1
<b>Changes during year (explain):</b>		
TIF Contributions	72,978	2
<b>Balance end of year</b>	<u><u>488,777</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)	
1994 MRB	10/01/1994	10/01/2004	5.50%	149,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>149,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 Advance	03/20/1996	03/20/1998	10.25%	5,688	1
1984 Advance	06/01/1984	06/01/2008	6.00%	254,000	2
<b>Total for Account 223</b>				<b><u>259,688</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	44,843	1
<b>Accruals:</b>		
Charged water department expense	51,596	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>51,596</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,507	6
Social Security taxes	7,407	7
PSC Remainder Assessment	682	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>51,596</u>	
<b>Balance end of year</b>	<u><u>44,843</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>					
1994 MRB's	2,338	9,062	9,351	2,049	1
<b>Subtotal</b>	<b>2,338</b>	<b>9,062</b>	<b>9,351</b>	<b>2,049</b>	
<b>Advances from Municipality (223)</b>					
1984 Advance	173	658	683	148	2
Short term note	0	15,922	15,922	0	3
<b>Subtotal</b>	<b>173</b>	<b>16,580</b>	<b>16,605</b>	<b>148</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,511</b>	<b>25,642</b>	<b>25,956</b>	<b>2,197</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	238,515	0	0	0	0	<b>238,515</b>	1
<b>Add credits during year:</b>							
For Services	751					751	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>239,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,266</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Deferred special assessments	4,936	2
<b>Total (Acct. 124):</b>	<b>4,936</b>	
<b>Special Funds (125):</b>		
Revenue bond redemption account	14,114	3
<b>Total (Acct. 125):</b>	<b>14,114</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	101,418	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>101,418</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	142,189	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Miscellaneous invoices	1,614	11
<b>Total (Acct. 143):</b>	<b>143,803</b>	
<b>Receivables from Municipality (145):</b>		
Additional PFP, etc.	7,472	12
<b>Total (Acct. 145):</b>	<b>7,472</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Preliminary engineering	2,736	15
<b>Total (Acct. 183):</b>	<b>2,736</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>Payables to Municipality (233):</b>	
Payable to Sewer	98,480 16
Payable to City	126,278 17
<b>Total (Acct. 233):</b>	<b>224,758</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	2,424,469	0	0	0	2,424,469	1
Materials and Supplies	18,935	0	0	0	18,935	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	593,184	0	0	0	593,184	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	238,890	0	0	0	238,890	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,611,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,611,330</b>	
Net Operating Income	110,910	0	0	0	110,910	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.88%</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	452,288	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	693,463	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,145,751</b>	
<b>Net Income</b>		
Net Income	86,828	5
<b>Percent Return on Proprietary Capital</b>	<b>7.58%</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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**Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)**

June 30, 1999

Mr. David J. Pasewald, City Clerk-Treasurer  
Horicon Municipal Water Utility  
404 East Lake Street  
Horicon, WI 53032-1245

Re: Review of Utility Plant and Depreciation Expense

Dear Mr. Pasewald:

The following matters are brought to your attention resulting from a review of utility plant and depreciation expense in the 1998 annual report.

The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated October 17, 1996, with regard to analytical review of the 1995 annual report, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. A copy of these depreciation rates is enclosed. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$48,154 whereas only \$42,891 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$5,263

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$50,881, whereas only \$44,976 is reported on page F-8, lines 4 and 6. The apparent under accrual is \$5,905.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the Public Service Commission will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility.

If you have any questions, feel free to contact me at (608) 266-1282.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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Enclosure

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### Identification and Ownership (Page iv)

May 12, 1999

Mr. David J. Pasewald, City Clerk-Treasurer  
City of Horicon Water Utility  
404 East Lake Street  
Horicon, WI 53032-1297

1998 Analytical Review DWCCA-2600-PJL

Dear Mr. Pasewald:

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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

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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)	428,388	1
<b>Total Sales of Water</b>	<b>428,388</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,448	2
Miscellaneous Service Revenues (471)	2,884	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,855	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,187</b>	
<b>Total Operating Revenues</b>	<b>441,575</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	3,537	8
Pumping Expenses (620-625)	50,708	9
Water Treatment Expenses (630-635)	18,056	10
Transmission and Distribution Expenses (640-655)	42,444	11
Customer Accounts Expenses (901-904)	20,592	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	101,780	14
<b>Total Operation and Maintenance Expenses</b>	<b>237,117</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,952	15
Amortization Expense (404-407)		16
Taxes (408)	51,596	17
<b>Total Other Operating Expenses</b>	<b>93,548</b>	
<b>Total Operating Expenses</b>	<b>330,665</b>	
<b>NET OPERATING INCOME</b>	<b>110,910</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
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,270	74,159	187,922	4
Commercial	117	15,119	30,579	5
Industrial	22	80,875	82,962	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,409</b>	<b>170,153</b>	<b>301,463</b>	
Private Fire Protection Service (462)	1		4,511	7
Public Fire Protection Service (463)	1		112,803	8
Other Sales to Public Authorities (464)	17	5,098	9,611	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>1,428</b>	<b>175,251</b>	<b>428,388</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)	112,803	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>112,803</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,448	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,448</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Miscellaneous revenues	2,884	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,884</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	4,471	10
<b>Other (specify):</b>		
Other revenues	4,384	11
<b>Total Other Water Revenues (474)</b>	<b>8,855</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,537	4
<b>Total Source of Supply Expenses</b>	<b>3,537</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	18,662	5
Fuel for Power Production (621)	19,556	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	12,490	9
<b>Total Pumping Expenses</b>	<b>50,708</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,732	10
Chemicals (631)	14,085	11
Operation Supplies and Expenses (632)	360	12
Maintenance of Water Treatment Plant (635)	879	13
<b>Total Water Treatment Expenses</b>	<b>18,056</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,781	16
Maintenance of Mains (651)	10,399	17
Maintenance of Services (652)	8,590	18
Maintenance of Meters (653)	11,379	19
Maintenance of Hydrants (654)	6,025	20
Maintenance of Other Plant (655)	2,270	21
<b>Total Transmission and Distribution Expenses</b>	<b>42,444</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,653	<b>22</b>
Accounting and Collecting Labor (902)	17,708	<b>23</b>
Supplies and Expenses (903)	1,231	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>20,592</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)	21,192	<b>27</b>
Office Supplies and Expenses (921)	1,212	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	20,918	<b>30</b>
Property Insurance (924)	1,618	<b>31</b>
Injuries and Damages (925)	1,306	<b>32</b>
Employee Pensions and Benefits (926)	38,606	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	14,771	<b>35</b>
Transportation Expenses (933)	1,373	<b>36</b>
Maintenance of General Plant (935)	784	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>101,780</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>237,117</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		44,843	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,336	2
<b>Net property tax equivalent</b>		<b>43,507</b>	
Social Security		7,407	3
PSC Remainder Assessment		682	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>51,596</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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225976				3
County tax rate	mills		6.720379				4
Local tax rate	mills		10.157030				5
School tax rate	mills		10.252672				6
Voc. school tax rate	mills		1.610917				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.966974</b>				<b>10</b>
Less: state credit	mills		1.800889				11
<b>Net tax rate</b>	mills		<b>27.166085</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.157030</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.863589</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>22.020619</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.966974</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760197</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.166085</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.651588</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,378,761	2,378,761				22
Materials & Supplies	\$	19,318	19,318				23
<b>Subtotal</b>	\$	<b>2,398,079</b>	<b>2,398,079</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,398,079</b>	<b>2,398,079</b>				<b>26</b>
Assessment Ratio	dec.		0.884013				27
<b>Assessed Value</b>	\$	<b>2,119,933</b>	<b>2,119,933</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.651588</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,780</b>	<b>43,780</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>44,843</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	66,332	9,914	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>71,732</b>	<b>9,914</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,535	2,786	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
<b>Total Pumping Plant</b>	<b>386,644</b>	<b>2,786</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323		23
<b>Total Water Treatment Plant</b>	<b>8,323</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,950		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)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	3,300		72,946	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>3,300</b>	<b>0</b>	<b>78,346</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			279,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	900		78,421	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
<b>Total Pumping Plant</b>	<b>900</b>	<b>0</b>	<b>388,530</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>8,323</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,950	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)	141,374		26
Transmission and Distribution Mains (343)	1,162,893	62,328	27
Fire Mains (344)	0		28
Services (345)	215,354	7,435	29
Meters (346)	146,397	11,569	30
Hydrants (348)	174,099	4,560	31
Other Transmission and Distribution Plant (349)	1,049		32
<b>Total Transmission and Distribution Plant</b>	<b>1,843,116</b>	<b>85,892</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	12,777		36
Transportation Equipment (392)	23,798		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,462		39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,942	1,338	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>68,946</b>	<b>1,338</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,378,761</b>	<b>99,930</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,378,761</b>	<b>99,930</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)			141,374 26
Transmission and Distribution Mains (343)			1,225,221 27
Fire Mains (344)			0 28
Services (345)			222,789 29
Meters (346)	1,980		155,986 30
Hydrants (348)			178,659 31
Other Transmission and Distribution Plant (349)			1,049 32
<b>Total Transmission and Distribution Plant</b>	<b>1,980</b>	<b>0</b>	<b>1,927,028</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			12,777 36
Transportation Equipment (392)			23,798 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,333		9,129 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,280 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,224 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,333</b>	<b>0</b>	<b>67,951</b>
<b>Total utility plant in service directly assignable</b>	<b>8,513</b>	<b>0</b>	<b>2,470,178</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,513</b>	<b>0</b>	<b>2,470,178</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			14,185	14,185	1
February			13,619	13,619	2
March			14,379	14,379	3
April			14,131	14,131	4
May			18,719	18,719	5
June			18,112	18,112	6
July			19,485	19,485	7
August			17,176	17,176	8
September			15,906	15,906	9
October			15,937	15,937	10
November			14,676	14,676	11
December			16,554	16,554	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>192,879</b>	<b>192,879</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				520	13
Less: Other utility use				3,601	14
Other utility use explanation:					15
Waterleaks, prelub, trickle					
Water pumped into distribution system				188,758	16
Less: Water sold				175,251	17
Losses and unaccounted for				13,507	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				1,068	21
Date of maximum: 7/9/1998					22
Cause of maximum:					23
Main breaks					
Minimum gallons pumped by all methods in any one day during reporting year				329	24
Date of minimum: 1/2/1998					25
Total KWH used for pumping for the year				321,560	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>	
MILL STREET	#1	582	8	432,000	Yes	<b>1</b>
MILL STREET	#2	582	8	432,000	Yes	<b>2</b>
BARSTOW STREET	#3	725	12	720,000	Yes	<b>3</b>
CLINTON STREET	#4	786	21	792,000	Yes	<b>4</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)	1
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE	LAYNE	5
Year Installed	1946	1978	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	850	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTORS	G.E.	10
Year Installed	1946	1978	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1941			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	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	1975	1912	1912	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	190	6
Total capacity in gallons	200,000	103,700	106,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### 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	2.000	110	0	0	0	110	1
M	D	4.000	13,165	0	0	0	13,165	2
M	D	6.000	56,210	32	0	0	56,242	3
M	D	8.000	27,106	2,315	0	0	29,421	4
M	D	10.000	11,836	0	0	0	11,836	5
M	D	12.000	9,337	0	0	0	9,337	6
<b>Total Within Municipality</b>			<b>117,764</b>	<b>2,347</b>	<b>0</b>	<b>0</b>	<b>120,111</b>	
<b>Total Utility</b>			<b>117,764</b>	<b>2,347</b>	<b>0</b>	<b>0</b>	<b>120,111</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	1,176	0	0	0	1,176	21	<b>1</b>
M	1.000	227	0	0	0	227	40	<b>2</b>
M	1.250	10	0	0	0	10	1	<b>3</b>
M	1.500	21	0	0	0	21	3	<b>4</b>
M	2.000	27	3	0	0	30	4	<b>5</b>
M	4.000	9	0	0	0	9	1	<b>6</b>
M	6.000	4	0	0	0	4		<b>7</b>
M	8.000	4	6	0	0	10	4	<b>8</b>
<b>Total Utility</b>		<b>1,478</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>1,487</b>	<b>74</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	994	64	58	0	1,000	6	1
0.750	349	11	7	0	353	1	2
1.000	43	2	0	0	45	1	3
1.250	1	0	0	0	1	0	4
1.500	36	1	0	0	37	3	5
2.000	22	1	1	0	22	2	6
3.000	5	0	0	0	5	1	7
4.000	4	0	0	0	4	2	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>1,455</b>	<b>79</b>	<b>66</b>	<b>0</b>	<b>1,468</b>	<b>17</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	961	35	3	1	0	0	1,000	1
0.750	307	38	4	4	0	0	353	2
1.000	7	29	6	3	0	0	45	3
1.250	0	1	0	0	0	0	1	4
1.500	3	30	2	2	0	0	37	5
2.000	2	15	2	3	0	0	22	6
3.000	0	0	1	4	0	0	5	7
4.000	0	0	2	2	0	0	4	8
6.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,280</b>	<b>148</b>	<b>21</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1,468</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	233	3			236	2
<b>Total Fire Hydrants</b>	<b>233</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>236</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	478
Number of distribution system valves end of year:	382
Number of distribution valves operated during year:	110

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Additions paid for by TIF.

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### Water Services (Page W-16)

Additions paid for by TIF.

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

The number of distribution valves operated was less than 50% due to a lack of staff availability.

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