



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 247 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

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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.*



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 247 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

**When was utility organized?** 5/11/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS KELLY HAYDEN  
**Title:** VILLAGE CLERK/TREASURER

**Office Address:**  
247 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53184

**Telephone:** (414) 275 - 2127

**Fax Number:** (414) 275 - 9801

**E-mail Address:**

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

**Name:** MRS KAREN S HALL  
**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.  
1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220

**Fax Number:** (414) 248 - 8429

**E-mail Address:**

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

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

**Name:** MR PATRICK W ROMENESKO  
**Title:** SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.  
1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220

**Fax Number:** (414) 248 - 8429

**E-mail Address:**

**Date of most recent audit report:** 12/31/1998

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR BRUCE NELSON

**Title:** SUPERINTENDENT OF PUBLIC WORKS

**Office Address:**

247 N. MAIN STREET  
P.O. BOX 400  
WALWORTH, WI 53147

**Telephone:** (414) 275 - 2127

**Fax Number:** (414) 275 - 9801

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

MR JON DOBNER  
MR JOHN GLASS  
MR JIM LONG, CHAIRMAN

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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:**

**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)	226,382	513,861	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	88,531	308,911	2
Depreciation Expense (403)	35,024	57,871	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,290	36,944	5
<b>Total Operating Expenses</b>	<b>157,845</b>	<b>403,726</b>	
<b>Net Operating Income</b>	<b>68,537</b>	<b>110,135</b>	
Income from Utility Plant Leased to Others (412-413)	14,050	8,000	6
<b>Utility Operating Income</b>	<b>82,587</b>	<b>118,135</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	260	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	24,497	34,558	9
Miscellaneous Nonoperating Income (421)	64,078	0	10
<b>Total Other Income</b>	<b>88,575</b>	<b>34,818</b>	
<b>Total Income</b>	<b>171,162</b>	<b>152,953</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>171,162</b>	<b>152,953</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	7,496	255	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	5,249	9,224	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>12,745</b>	<b>9,479</b>	
<b>Net Income</b>	<b>158,417</b>	<b>143,474</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	998,065	2,376,978	19
Balance Transferred from Income (433)	158,417	143,474	20
Miscellaneous Credits to Surplus (434)	1,532,222	9,835	21
Miscellaneous Debits to Surplus--Debit (435)	102,000	1,532,222	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>2,586,704</b>	<b>998,065</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>		
Tower rent to Cellular One	14,050	1
<b>Total (Acct. 412):</b>	<b>14,050</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Special assessment interest	1,709	4
Interest earned on investments	22,788	5
<b>Total (Acct. 419):</b>	<b>24,497</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Non-regulated sewer utility income	64,078	6
<b>Total (Acct. 421):</b>	<b>64,078</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Retroactive interest charges on advances from village	1,532,222	9
<b>Total (Acct. 434):</b>	<b>1,532,222</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
Operating transfer to Village of Walworth	102,000	10
<b>Total (Acct. 435)--Debit:</b>	<b>102,000</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	226,382	0	0	0	<b>226,382</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<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	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>226,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,382</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)	1,799,036	3,202,724	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	457,974	683,942	2
<b>Net Utility Plant</b>	<b>1,341,062</b>	<b>2,518,782</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,624,170	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	285,591	0	4
<b>Net Nonutility Property</b>	<b>1,338,579</b>	<b>0</b>	
Investment in Municipality (123)	1,053,091	855,049	5
Other Investments (124)	4,906	33,878	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>2,396,576</b>	<b>888,927</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,620	575	8
Temporary Cash Investments (132)	297,395	523,667	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,263	102,960	11
Other Accounts Receivable (143)	66,278	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,703	51,322	14
Materials and Supplies (150)	8,033	7,083	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>462,292</b>	<b>685,607</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,596	8,596	20
<b>Total Deferred Debits</b>	<b>8,596</b>	<b>8,596</b>	
<b>Total Assets and Other Debits</b>	<b>4,208,526</b>	<b>4,101,912</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)	111,008	111,008	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	2,586,704	998,065	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,697,712</b>	<b>1,109,073</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	293,558	75,073	<b>24</b>
Advances from Municipality (223)	31,214	1,717,792	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>324,772</b>	<b>1,792,865</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	33,824	70,158	<b>28</b>
Payables to Municipality (233)	15,054	56,662	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	34,596	33,596	<b>31</b>
Interest Accrued (237)	4,543	2,630	<b>32</b>
Other Current and Accrued Liabilities (238)	1,323	4,014	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>89,340</b>	<b>167,060</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<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)	0	0	<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)	1,096,702	1,032,914	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,208,526</b>	<b>4,101,912</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)	1,799,036	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>	1,799,036	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	457,974	0	0	0	9
<b>Total Accumulated Provision</b>	457,974	0	0	0	
<b>Net Utility Plant</b>	1,341,062	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>	423,674				<b>423,674</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	35,024				<b>35,024</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	826				<b>826</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>35,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,850</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,550				<b>1,550</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>1,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,550</b>	<b>19</b>
<b>Balance End of Year</b>	<b>457,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>457,974</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.56%					<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	1,624,170		1,624,170	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>1,624,170</b>	<b>0</b>	<b>1,624,170</b>	
Less accum. prov. depr. & amort. (122)	0	285,591		285,591	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>1,338,579</b>	<b>0</b>	<b>1,338,579</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation	0	0	0	0	0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,033	7,083 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>8,033</b>	<b>7,083</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>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<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	111,008	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>111,008</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)	
1997 Clean Water Fund Bonds	09/24/1997	05/01/2017	3.16%	293,558	1
<b>Total Bonds (Account 221):</b>				<b>293,558</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>					
1981 Advance	02/18/1981	03/15/2000	6.00%	24,314	<b>1</b>
1981 Advance	06/04/1981	03/15/2001	6.00%	1,500	<b>2</b>
1980 Advance	07/31/1980	03/15/2000	6.00%	5,400	<b>3</b>
<b>Total for Account 223</b>				<b>31,214</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	33,596	1
<b>Accruals:</b>		
Charged water department expense	34,290	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>34,290</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	30,063	6
Social Security taxes	2,560	7
PSC Remainder Assessment	667	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>33,290</u>	
<b>Balance end of year</b>	<u><u>34,596</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>					
1997 Clean Water Fund Bonds	255	7,496	4,702	3,049	1
<b>Subtotal</b>	<b>255</b>	<b>7,496</b>	<b>4,702</b>	<b>3,049</b>	
<b>Advances from Municipality (223)</b>					
1980,1981,1988 Advances	2,375	5,249	6,130	1,494	2
<b>Subtotal</b>	<b>2,375</b>	<b>5,249</b>	<b>6,130</b>	<b>1,494</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,630</b>	<b>12,745</b>	<b>10,832</b>	<b>4,543</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	311,015	0	0	721,899	0	<b>1,032,914</b>	1
<b>Add credits during year:</b>							
For Services	9,600			11,200		<b>20,800</b>	2
For Mains	19,112			20,276		<b>39,388</b>	3
<b>Other (specify):</b>							
For Hydrants	3,600					<b>3,600</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>343,327</b>	<b>0</b>	<b>0</b>	<b>753,375</b>	<b>0</b>	<b>1,096,702</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Investment in joint treatment plant (FWWPCC)	1,053,091	1
<b>Total (Acct. 123):</b>	<b>1,053,091</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	4,906	2
<b>Total (Acct. 124):</b>	<b>4,906</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,263	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>32,263</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	66,278	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>66,278</b>	
<b>Receivables from Municipality (145):</b>		
Special assessments placed on 1998 tax roll	26,909	12
Delinquent water & sewer bills placed on 1998 tax roll	12,312	13
Balance due on public fire protection	1,285	14
Misc interfund charges-invoices paid on behalf of general fund	3,197	15
<b>Total (Acct. 145):</b>	<b>43,703</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<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 for well study	8,596	18
<b>Total (Acct. 183):</b>	<b>8,596</b>	
<b>Payables to Municipality (233):</b>		
Wages, rent, insurance and other expenses reimbursable to village	15,054	19
<b>Total (Acct. 233):</b>	<b>15,054</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<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	1,710,262	0	0	0	1,710,262	1
Materials and Supplies	7,558	0	0	0	7,558	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	440,824	0	0	0	440,824	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	327,171	0	0	0	327,171	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>949,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>949,825</b>	
Net Operating Income	68,537	0	0	0	68,537	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.22%	N/A	N/A	N/A	7.22%	

### 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	111,008	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,792,384	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,903,392</b>	
<b>Net Income</b>		
Net Income	158,417	5
 <b>Percent Return on Proprietary Capital</b>	 <b>8.32%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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

1997 Advance from Municipality - A retained earnings adjustment was reversed from prior year for retroactive interest charges on advances from the village.

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

The sewer portion of the utility was deregulated during 1998.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The sewer portion of the utility was deregulated during 1998.

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**FINANCIAL SECTION FOOTNOTES**

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

May 25, 1999

Ms. Kelly Hayden, Village Clerk Treasurer  
Walworth Municipal Water And Sewer Utility  
247 N. Main Street  
P.O. Box 400  
Walworth, WI 53184-0400

1998 Analytical Review DWCCA-6180-PJL

Dear Ms. Hayden:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that in Account 434, Miscellaneous Credits to Surplus on page F-2, you report \$1,532,222 for Retroactive interest charges on advances from village. Please provide more detail including what these advances were for, the total amount, and the amount of interest charges by year.
2. Please provide an explanation as to the status of the well study reported in Account 183, Other Deferred Debits on page F-18.

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

Sincerely,

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

PJL:tlk:w:\compl\1998 analytical review letters\5 25 1999 rev letters.doc

Response received 6/16/99,  
#1, ok per Bruce M.  
#2, Well study is complete.  
Review closed.  
PJL

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## FINANCIAL SECTION FOOTNOTES

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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)	222,045	1
<b>Total Sales of Water</b>	<b>222,045</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,303	2
Other Water Revenues (474)	3,034	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,337</b>	
<b>Total Operating Revenues</b>	<b>226,382</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	59,299	5
General Operating Expenses (680-690)	29,232	6
<b>Total Operation and Maintenance Expenses</b>	<b>88,531</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	35,024	7
Amortization Expense (404)	0	8
Taxes (408)	34,290	9
<b>Total Other Operating Expenses</b>	<b>69,314</b>	
<b>Total Operating Expenses</b>	<b>157,845</b>	
<b>NET OPERATING INCOME</b>	<b>68,537</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	96	140	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>96</b>	<b>140</b>	
Metered Sales to General Customers (461)				
Residential	724	41,138	66,191	4
Commercial	110	14,793	18,669	5
Industrial	24	54,384	39,932	6
<b>Total Metered Sales to General Customers (461)</b>	<b>858</b>	<b>110,315</b>	<b>124,792</b>	
Private Fire Protection Service (462)	11		8,583	7
Public Fire Protection Service (463)	1		84,285	8
Other Sales to Public Authorities (464)	17	3,765	4,245	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>888</b>	<b>114,176</b>	<b>222,045</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	84,285	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>84,285</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,303	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,303</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,424	7
<b>Other (specify):</b>		
Miscellaneous rebates	610	8
<b>Total Other Water Revenues (474)</b>	<b>3,034</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)	40,772	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,805	3
Chemicals (630)	215	4
Supplies and Expenses (640)	3,763	5
Repairs of Water Plant (650)	2,798	6
Transportation Expenses (660)	946	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>59,299</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,909	8
Office Supplies and Expenses (681)	4,243	9
Outside Services Employed (682)	2,211	10
Insurance Expense (684)	2,373	11
Employees Pensions and Benefits (686)	8,613	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	3,883	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>29,232</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>88,531</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		31,671	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		608	2
<b>Net property tax equivalent</b>		<b>31,063</b>	
Social Security		2,560	3
PSC Remainder Assessment		667	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>34,290</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213830				3
County tax rate	mills		5.051250				4
Local tax rate	mills		6.841900				5
School tax rate	mills		12.211010				6
Voc. school tax rate	mills		1.673730				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>25.991720</b>				<b>10</b>
Less: state credit	mills		2.031090				11
<b>Net tax rate</b>	mills		<b>23.960630</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.841900</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.884740</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>20.726640</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.991720</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797432</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.960630</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.106983</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,621,489	1,621,489				22
Materials & Supplies	\$	7,083	7,083				23
<b>Subtotal</b>	\$	<b>1,628,572</b>	<b>1,628,572</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,628,572</b>	<b>1,628,572</b>				<b>26</b>
Assessment Ratio	dec.		0.935768				27
<b>Assessed Value</b>	\$	<b>1,523,966</b>	<b>1,523,966</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.106983</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,118</b>	<b>29,118</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	31,671					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>31,671</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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,749	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	51,502	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>65,251</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,868	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,354	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,313	0	20
<b>Total Pumping Plant</b>	<b>81,535</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	391	721	23
<b>Total Water Treatment Plant</b>	<b>391</b>	<b>721</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	13,749	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	51,502	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>65,251</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,868	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,354	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,313	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>81,535</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	1,112	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,112</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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)	359,072	0	<b>26</b>
Transmission and Distribution Mains (343)	710,274	19,112	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	125,779	9,600	<b>29</b>
Meters (346)	68,066	29,039	<b>30</b>
Hydrants (348)	135,516	3,600	<b>31</b>
Other Transmission and Distribution Plant (349)	258	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,398,965</b>	<b>61,351</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	35,000	<b>33</b>
Structures and Improvements (371)	0	81,678	<b>34</b>
Office Furniture and Equipment (372)	0	0	<b>35</b>
Computer Equipment (372.1)	0	0	<b>36</b>
Transportation Equipment (373)	0	0	<b>37</b>
Other General Equipment (379)	47,062	0	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>47,062</b>	<b>116,678</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,593,204</b>	<b>178,750</b>	
Common Utility Plant Allocated to Water Department	28,285	347	<b>40</b>
<b>Total utility plant in service</b>	<b>1,621,489</b>	<b>179,097</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)	0	0	359,072	26
Transmission and Distribution Mains (343)	0	0	729,386	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	135,379	29
Meters (346)	1,550	0	95,555	30
Hydrants (348)	0	0	139,116	31
Other Transmission and Distribution Plant (349)	0	0	258	32
<b>Total Transmission and Distribution Plant</b>	<b>1,550</b>	<b>0</b>	<b>1,458,766</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	35,000	33
Structures and Improvements (371)	0	0	81,678	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	47,062	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>163,740</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,550</b>	<b>0</b>	<b>1,770,404</b>	
Common Utility Plant Allocated to Water Department	0	0	28,632	40
<b>Total utility plant in service</b>	<b>1,550</b>	<b>0</b>	<b>1,799,036</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	0	0	12,313	12,313	1
February	0	0	12,914	12,914	2
March	0	0	13,691	13,691	3
April	0	0	12,039	12,039	4
May	0	0	12,950	12,950	5
June	0	0	13,036	13,036	6
July	0	0	13,811	13,811	7
August	0	0	14,327	14,327	8
September	0	0	13,293	13,293	9
October	0	0	13,113	13,113	10
November	0	0	12,196	12,196	11
December	0	0	12,720	12,720	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>156,403</b>	<b>156,403</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				7,851	13
Less: Other utility use				850	14
Other utility use explanation:					15
Fire department use; hockey rink use					
Water pumped into distribution system				147,702	16
Less: Water sold				114,176	17
Losses and unaccounted for				33,526	18
Percent unaccounted for to the nearest whole percent (%)				23%	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				990	21
Date of maximum: 3/1/1998					22
Cause of maximum:					23
Much publicized propane fire					
Minimum gallons pumped by all methods in any one day during reporting year				193	24
Date of minimum: 7/5/1998					25
Total KWH used for pumping for the year				171,703	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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>	
REED STREET	WELL #3	88	8	275,000	Yes	<b>1</b>
N. MAIN	WELL #4	86	8	185,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4		1
Location	READ STREET	N. MAIN		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	POMONA		5
Year Installed	1958	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	520	350		8
Pump Motor or Standby Engine Mfr	NEWMAN	POMONA		10
Year Installed	1981	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	30		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons	500,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,786	0	0	0	<b>12,786</b>	<b>1</b>
M	D	6.000	28,322	0	0	0	<b>28,322</b>	<b>2</b>
P	D	6.000	266	0	0	0	<b>266</b>	<b>3</b>
M	D	8.000	3,241	0	0	0	<b>3,241</b>	<b>4</b>
P	D	8.000	6,420	738	0	0	<b>7,158</b>	<b>5</b>
P	D	10.000	1,358	0	0	0	<b>1,358</b>	<b>6</b>
M	T	12.000	205	0	0	0	<b>205</b>	<b>7</b>
P	T	12.000	7,609	0	0	0	<b>7,609</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>60,207</b>	<b>738</b>	<b>0</b>	<b>0</b>	<b>60,945</b>	
<b>Total Utility</b>			<b>60,207</b>	<b>738</b>	<b>0</b>	<b>0</b>	<b>60,945</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	122	0	0	0	122	2	<b>1</b>
L	0.750	451	0	0	0	451	0	<b>2</b>
M	1.000	189	16	0	0	205	74	<b>3</b>
M	1.500	22	0	0	0	22	13	<b>4</b>
M	1.750	6	0	0	0	6	0	<b>5</b>
M	2.000	16	0	0	0	16	0	<b>6</b>
<b>Total Utility</b>		<b>806</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>822</b>	<b>89</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	837	48	29	(11)	845	24	1
1.000	23	0	2	0	21	0	2
1.250	4	0	0	0	4	0	3
1.500	13	0	0	0	13	0	4
2.000	21	0	0	0	21	0	5
4.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>900</b>	<b>48</b>	<b>31</b>	<b>(11)</b>	<b>906</b>	<b>24</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	710	96	10	12	0	17	845	1
1.000	5	5	7	0	0	4	21	2
1.250	3	1	0	0	0	0	4	3
1.500	4	1	3	2	0	3	13	4
2.000	2	7	3	3	0	6	21	5
4.000	0	0	1	0	0	1	2	6
<b>Total:</b>	<b>724</b>	<b>110</b>	<b>24</b>	<b>17</b>	<b>0</b>	<b>31</b>	<b>906</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	136	2	0	0	138	<b>2</b>
<b>Total Fire Hydrants</b>	<b>136</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>138</b>	
<b>Flushing Hydrants</b>						
	0	0	0	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: 97  
 Number of distribution system valves end of year: 147  
 Number of distribution valves operated during year: 26

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## WATER OPERATING SECTION FOOTNOTES

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

(600) Salaries and Wages - The utility changed its method of allocating payroll during 1998 as a result of a work analysis.

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

Common utility plant allocated to water department (300) The plant is allocated 50/50 between the water and sewer utilities.

Structures and Improvements (371) The utility built a new public works building that is shared with the sewer utility and the Village of Walworth public works department.

Land and Land Rights (370) The utility purchased land to build its new public works building (see explanation above)

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### Water Mains (Page W-15)

Water mains were financed through developer contributions. There were no assessments against property owners.

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### Water Services (Page W-16)

New services are charged per PSC rates and/or contributed by developers.

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### Meters (Page W-17)

The utility did a complete inventory of meters in 1998 and adjusted for differences in column (e).

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

Number of hydrants operated and distribution system valves operated during the year--The utility has been informed of this and corrective action will be taken.

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