



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CEDAR GROVE MUNICIPAL WATER UTILITY

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Principal Office: 22 WILLOW AVENUE  
CEDAR GROVE, WI 53013

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For the Year Ended: DECEMBER 31, 1997

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

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

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

### SIGNATURE PAGE

I KAREN OTTE of  
(Person responsible for accounts)

Cedar Grove Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/1997  
(Date)

CLERK-TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CEDAR GROVE MUNICIPAL WATER UTILITY

**Utility Address:** 22 WILLOW AVENUE  
CEDAR GROVE, WI 53013

**When was utility organized?** 1/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS KAREN OTTE  
**Title:** CLERK-TREASURER

**Office Address:**  
22 WILLOW AVENUE  
CEDAR GROVE, WI 53013

**Telephone:** (920) 668 - 6523

**Fax Number:** (920) 668 - 8597

**E-mail Address:**

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

**Name:** MS PENNY WEBER CPA  
**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** SIMONSMEIER WEBER & CORSON  
2203 SOUTH MEMORIAL PLACE  
P.O. BOX 1002  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641

**Fax Number:** (920) 457 - 8148

**E-mail Address:** penny@webercorson.com

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR TOM HUENINK

**Title:** PLANT OPERATOR

**Office Address:**

22 WILLOW AVENUE  
CEDAR GROVE, WI 53013

**Telephone:** (920) 668 - 6523

**Fax Number:** (920) 668 - 8597

**E-mail Address:**

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**Name of utility commission/committee:**

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

MR PAUL DEKKER, SUPERINTENDANT  
MR TOM HUENINK, PLANT OPERATOR

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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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**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)	123,021	98,509	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	68,531	64,755	2
Depreciation Expense (403)	22,106	10,730	3
Amortization Expense (404)	0		4
Taxes (408)	19,032	12,664	5
<b>Total Operating Expenses</b>	<b>109,669</b>	<b>88,149</b>	
<b>Net Operating Income</b>	<b>13,352</b>	<b>10,360</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>13,352</b>	<b>10,360</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,087	4,245	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>1,087</b>	<b>4,245</b>	
<b>Total Income</b>	<b>14,439</b>	<b>14,605</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>14,439</b>	<b>14,605</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	23,784	13,986	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,739	5,740	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)	11,279	13,986	18
<b>Total Interest Charges</b>	<b>18,244</b>	<b>5,740</b>	
<b>Net Income</b>	<b>(3,805)</b>	<b>8,865</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,242	(3,623)	19
Balance Transferred from Income (433)	(3,805)	8,865	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,437</b>	<b>5,242</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Construction, savings and checking accounts	1,087	4
<b>Total (Acct. 419):</b>	<b>1,087</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	123,021	0	0	0	123,021	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					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>123,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,021</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)	1,125,471	1,015,208	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	201,484	179,681	2
<b>Net Utility Plant</b>	<b>923,987</b>	<b>835,527</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,854	1,875	8
Temporary Cash Investments (132)	28,120	94,686	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	26,028	15,224	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,159	1,081	14
Materials and Supplies (150)	6,597	5,512	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>76,758</b>	<b>118,378</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	11,229	22,675	20
<b>Total Deferred Debits</b>	<b>11,229</b>	<b>22,675</b>	
<b>Total Assets and Other Debits</b>	<b>1,011,974</b>	<b>976,580</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)	17,900	17,900	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,437	5,242	23
<b>Total Proprietary Capital</b>	<b>19,337</b>	<b>23,142</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			24
Advances from Municipality (223)	148,517	148,517	25
Other long-Term Debt (224)	425,000	475,000	26
<b>Total Long-Term Debt</b>	<b>573,517</b>	<b>623,517</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	1,346	1,998	28
Payables to Municipality (233)	43,036	4,237	29
Customer Deposits (235)			30
Taxes Accrued (236)	6,159	0	31
Interest Accrued (237)	856	1,025	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>51,397</b>	<b>7,260</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	367,723	322,661	38
<b>Total Liabilities and Other Credits</b>	<b>1,011,974</b>	<b>976,580</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)	1,123,851	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)	1,620				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>1,125,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	201,484	0	0	0	9
<b>Total Accumulated Provision</b>	<b>201,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>923,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	179,681				<b>179,681</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	22,106				<b>22,106</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,139				<b>1,139</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	68				<b>68</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>23,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,313</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,510				<b>1,510</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>1,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,510</b>	<b>19</b>
<b>Balance End of Year</b>	<b>201,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,484</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.56%					<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			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,597	5,512
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>6,597</b>	<b>5,512</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	17,900	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>17,900</b>	

**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)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

### 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>					
Loan 2	06/30/1960	00/00/0000	5.00%	5,628	1
Loan 1	10/26/1959	00/00/0000	6.00%	5,000	2
Loan 4	09/13/1989	00/00/0000	6.00%	42,000	3
Loan 5	12/11/1991	00/00/0000	0.00%	28,782	4
Loan 6	04/01/1992	00/00/0000	0.00%	24,078	5
Loan 3	06/30/1960	00/00/0000	6.00%	43,029	6
<b>Total for Account 223</b>				<b>148,517</b>	
<b>Other Long-Term Debt (224)</b>					
Nat'l Exchange Bank Loan	06/17/1996	06/17/2006	5.00%	425,000	7
<b>Total for Account 224</b>				<b>425,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	19,032	2
Charged electric department expense		3
Charged sewer department expense	386	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>19,418</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	11,980	6
Social Security taxes	1,151	7
PSC Remainder Assessment	128	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>13,259</u>	
<b>Balance end of year</b>	<u><u>6,159</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>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
Loan 1	0	300	300	0	2
Loan 2	0	338	338	0	3
Loan 3	0	1,050	1,050	0	4
Loan 4	0	1,528	1,528	0	5
Loan 5	0	3	3	0	6
Loan 6	0	2,520	2,520	0	7
Loan 7	0	0	0	0	8
Loan 8	0	0	0	0	9
<b>Subtotal</b>	0	5,739	5,739	0	
<b>Other long-Term Debt (224)</b>					
Nat'l Exchange Bank Loan	1,025	23,784	23,953	856	10
<b>Subtotal</b>	1,025	23,784	23,953	856	
<b>Notes Payable (231)</b>					
NONE				0	11
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	<b>1,025</b>	<b>29,523</b>	<b>29,692</b>	<b>856</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	322,661					<b>322,661</b>	1
<b>Add credits during year:</b>							
For Services	5,939					<b>5,939</b>	2
For Mains	33,123					<b>33,123</b>	3
<b>Other (specify):</b>							
Hydrants	6,000					<b>6,000</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>367,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,723</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,028	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>26,028</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Miscellaneous	1,159	12
<b>Total (Acct. 145):</b>	<b>1,159</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>		
Repairs to Well No. 2	3,440	15

### 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>Other Deferred Debits (183):</b>		
Paint tower, repairs to Well No. 2	7,789	16
<b>Total (Acct. 183):</b>	<b>11,229</b>	
<b>Payables to Municipality (233):</b>		
Nat'l Exchange Bank loan payments 3Q,4Q	36,648	17
Water main upgrade-Rolling Meadows subdivision	2,801	18
Fringes for 3Q,4Q	2,553	19
December wages, miscellaneous	1,034	20
<b>Total (Acct. 233):</b>	<b>43,036</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<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	909,376	0	0	0	909,376	1
Materials and Supplies	6,054	0	0	0	6,054	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	190,582	0	0	0	190,582	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	345,192	0	0	0	345,192	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>379,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>379,656</b>	
Net Operating Income	13,352	0	0	0	13,352	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.52%</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	17,900	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,339	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>21,239</b>	
<b>Net Income</b>		
Net Income	(3,805)	5
<b>Percent Return on Proprietary Capital</b>	<b>-17.92%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

New subdivision by developer-Hickory Heights resulted in additions to plant as follows:

1494' of 8" mains	\$26443
334' of 6" mains	6680
17 1" services	5100
4 hydrants 6"	6000

Costs from recent construction contracts were used to value these additions

Services put in by customer

2 1" services	\$839
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Costs from recent construction contracts were used to value these additions

Mains: There were additional costs incurred by utility when mains in Rolling Meadows subdivision placed in service during 1996 were upgraded from 8" to 12". No additional feet of main were added in 1997.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Two customers, residential, were added in 1997.

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

The increased rates granted by the PSC went into effect for the 3Q 1997 billings. The rate increase is supposed to increase annual revenues from water public utility service by an estimated \$65,717, of which \$50,518 would be from general service customers and \$15,199 would be from the public fire protection charge. Since the rate increase was only in effect for one half of 1997, these increases will not be seen in their entirety in 1997.

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

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

An application for a rate increase was filed with the PSC January 17, 1997. The rate increase was granted using a 10% rate of return in March 1997. The Utility began using the new rates with the 3Q 1997 billing.

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**7. Any additional matters.**

The new well, pumphouse and related equipment was put into service in May 1997. Construction on these projects was begun during 1996 and was part of construction work in progress at the end of 1996.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Account 403: Large increase in assets placed in service in 1997. Composite depreciation rate was also increased by PSC.

Account 408: Tax equivalent increased in 1997.

Account 419: Construction loan proceeds invested in 1996 were spent down in 1997.

Account 427: Full year of interest was paid on bank loan in 1997.

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### Balance Sheet (Page F-05)

Account 131, 132: Construction funds from 1996 paid down as construction was completed.

Account 142: Rate increase went into effect in 3Q 1997.

Account 233: Two quarterly payments on bank loan were made by village or behalf of water department.

Account 236: Tax equivalent increased in 1997, entire amount was not paid at end of 1997.

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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)	121,110	1
<b>Total Sales of Water</b>	<b>121,110</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	122	2
Other Water Revenues (474)	1,789	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,911</b>	
<b>Total Operating Revenues</b>	<b>123,021</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	52,493	5
General Operating Expenses (680-690)	16,038	6
<b>Total Operation and Maintenance Expenses</b>	<b>68,531</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	22,106	7
Amortization Expense (404)		8
Taxes (408)	19,032	9
<b>Total Other Operating Expenses</b>	<b>41,138</b>	
<b>Total Operating Expenses</b>	<b>109,669</b>	
<b>NET OPERATING INCOME</b>	<b>13,352</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	542	35,163	59,640	4
Commercial	48	5,209	6,925	5
Industrial	15	19,649	16,428	6
<b>Total Metered Sales to General Customers (461)</b>	<b>605</b>	<b>60,021</b>	<b>82,993</b>	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		34,611	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	16	2,623	3,506	9
Sales for Resale (466)				
Interdepartmental Sales (467)		0	0	11
<b>Total Sales of Water</b>				
	<b>622</b>	<b>62,644</b>	<b>121,110</b>	<b>12</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)	34,611	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>34,611</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	122	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>122</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,789	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,789</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	12,041	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,616	3
Chemicals (630)	5,132	4
Supplies and Expenses (640)	7,187	5
Repairs of Water Plant (650)	13,617	6
Transportation Expenses (660)	900	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>52,493</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,000	8
Office Supplies and Expenses (681)	1,103	9
Outside Services Employed (682)	4,839	10
Insurance Expense (684)	1,603	11
Employees Pensions and Benefits (686)	4,446	12
Regulatory Commission Expenses (688)	842	13
Miscellaneous General Expenses (689)	205	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>16,038</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>68,531</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		18,139	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		386	2
<b>Net property tax equivalent</b>		<b>17,753</b>	
Social Security		1,151	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>19,032</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.308000				3
County tax rate	mills		8.734000				4
Local tax rate	mills		13.017000				5
School tax rate	mills		14.221000				6
Voc. school tax rate	mills		2.442000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>38.722000</b>				<b>10</b>
Less: state credit	mills		2.992000				11
<b>Net tax rate</b>	mills		<b>35.730000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.017000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.663000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>29.680000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>38.722000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.766489</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>35.730000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>27.386664</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,015,208</b>	1,015,208				22
Materials & Supplies	\$	<b>5,512</b>	5,512				23
<b>Subtotal</b>	\$	<b>1,020,720</b>	<b>1,020,720</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,020,720</b>	<b>1,020,720</b>				<b>26</b>
Assessment Ratio	dec.		0.648878				27
<b>Assessed Value</b>	\$	<b>662,323</b>	<b>662,323</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>27.386664</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,139</b>	<b>18,139</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	11,980					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>18,139</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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	942		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	24,416	89,616	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>25,358</b>	<b>89,616</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	17,572	187,549	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	64,926	98,832	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,350		20
<b>Total Pumping Plant</b>	<b>85,848</b>	<b>286,381</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,083		23
<b>Total Water Treatment Plant</b>	<b>3,083</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	417		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			942 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			114,032 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>114,974</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			205,121 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			163,758 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,350 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>372,229</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,083 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,083</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			417 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	9,660		<b>26</b>
Transmission and Distribution Mains (343)	408,584	35,924	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	72,565	5,500	<b>29</b>
Meters (346)	43,406	5,243	<b>30</b>
Hydrants (348)	40,224	6,000	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>574,856</b>	<b>52,667</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)			<b>34</b>
Office Furniture and Equipment (372)	2,597		<b>35</b>
Computer Equipment (372.1)	1,398		<b>36</b>
Transportation Equipment (373)			<b>37</b>
Other General Equipment (379)	1,762	1,795	<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>5,757</b>	<b>1,795</b>	
<b>Total utility plant in service directly assignable</b>	<b>694,902</b>	<b>430,459</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>694,902</b>	<b>430,459</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)			9,660 26
Transmission and Distribution Mains (343)			444,508 27
Fire Mains (344)			0 28
Services (345)	50		78,015 29
Meters (346)	1,460		47,189 30
Hydrants (348)			46,224 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,510</b>	<b>0</b>	<b>626,013</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,597 35
Computer Equipment (372.1)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,557 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>7,552</b>
<b>Total utility plant in service directly assignable</b>	<b>1,510</b>	<b>0</b>	<b>1,123,851</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,510</b>	<b>0</b>	<b>1,123,851</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			5,249	5,249	1
February			4,996	4,996	2
March			5,229	5,229	3
April			5,657	5,657	4
May			5,629	5,629	5
June			6,367	6,367	6
July			8,171	8,171	7
August			7,185	7,185	8
September			6,092	6,092	9
October			6,004	6,004	10
November			5,479	5,479	11
December			5,732	5,732	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>71,790</b>	<b>71,790</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>68,790</b>	16
Less: Water sold				62,644	17
Losses and unaccounted for				<b>6,146</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>9%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				628,000	21
Date of maximum: 7/21/1997					22
Cause of maximum:					23
Hydrant flushing due to bad sample					
Minimum gallons pumped by all methods in any one day during reporting year				121,000	24
Date of minimum: 3/27/1997					25
Total KWH used for pumping for the year				162,965	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>	
204 NORTH MAIN	1	570	12	500,000	Yes	<b>1</b>
22 WILLOW AVENUE	2	670	15	500,000	Yes	<b>2</b>
270 EAST UNION AVENUE	3	527	13	500,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP	NO 1	NO 2	1
Location	204 NORTH MAIN	204 NORTH MAIN	22 WILLOW AVENUE	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	WIENMAN	AMERICAN	LAYNE	5
Year Installed	1970	1989	1960	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	300	350	8
Pump Motor or Standby Engine Mfr	CENTURY	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1970	1989	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 3			14
Location	270 EAST UNION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1997			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	75			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1932	1932		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	135		6
Total capacity in gallons	75,000	60,000		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)?	N			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	S	4.000	350				350
M	S	6.000	22,458				22,458
P	S	6.000	415	334			749
M	S	8.000	7,964				7,964
P	S	8.000	6,612	1,494			8,106
P	S	12.000	462				462
<b>Total Within Municipality</b>			<b>38,261</b>	<b>1,828</b>	<b>0</b>	<b>0</b>	<b>40,089</b>
<b>Total Utility</b>			<b>38,261</b>	<b>1,828</b>	<b>0</b>	<b>0</b>	<b>40,089</b>

1  
2  
3  
4  
5  
6

### 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	475		1		474	30	1
M	1.000	188	19			207	47	2
M	1.250	5				5		3
M	1.500	5				5		4
P	2.000	1				1		5
M	2.000	3				3		6
M	4.000	1				1		7
<b>Total Utility</b>		<b>678</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>696</b>	<b>77</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	606	96	73	4	633	10	1
1.000	20				20		2
1.500	5				5		3
2.000	2				2		4
3.000	4	1			5		5
4.000	1				1		6
<b>Total:</b>	<b>638</b>	<b>97</b>	<b>73</b>	<b>4</b>	<b>666</b>	<b>10</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	541	34	6	8	7	37	633	1
1.000	1	13	2	3		1	20	2
1.500		1		1		3	5	3
2.000			1	1			2	4
3.000			1	1	1	2	5	5
4.000			1				1	6
<b>Total:</b>	<b>542</b>	<b>48</b>	<b>11</b>	<b>14</b>	<b>8</b>	<b>43</b>	<b>666</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	92	4			96	2
<b>Total Fire Hydrants</b>	<b>92</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>96</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	80
Number of distribution system valves end of year:	113
Number of distribution valves operated during year:	113

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## WATER OPERATING SECTION FOOTNOTES

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

Account 600: Due to new construction, more salaries were paid out of the water department.

Account 630: New well went on line in 1997, more chemicals purchased.

Account 640: More testing done because of new well.

Account 650: Large repair of \$7900 was made in 1996.

Account 682: Application for water rate increase prepared by accountants in 1997.

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

Account 314: New well #3 was constructed and became operational in 1997.

Account 321: New pumphouse was constructed and became operational in 1997.

Account 325: New pumphouse equipment became operational in 1997.

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### Water Mains (Page W-15)

Mains added during 1997 were installed and paid for by developer.

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### Water Services (Page W-16)

17 services were installed and paid for by developer. Utility was given cost of \$4700.

2 services were installed by customers at an estimated cost of \$400 each for a total of \$800.

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