



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"  
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** DARBOY JOINT SANITARY DISTRICT NO. 1

**Utility Address:** N398 CTH "N"  
APPLETON, WI 54915

**When was utility organized?** 12/31/1985

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS MARY L WEYENBERG

**Title:** BUSINESS MANAGER

**Office Address:**

N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**E-mail Address:**

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

**Name:** MR MICHAEL J KAWULA CPA

**Title:**

**Office Address:** MICHAEL J KAWULA, CPA

N9617 GOLDEN WAY  
APPLETON, WI 54915

**Telephone:** (920) 954 - 9670

**Fax Number:**

**E-mail Address:** Makawula@aol.com

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

**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:** 4/29/1986

**Period covered by most recent audit:** Year Ended 12/31/95

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR PATRICK HENNESSEY

**Title:** OPERATOR

**Office Address:**

N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**E-mail Address:**

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**Name of utility commission/committee:**

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

MR MAURICE BROCKMAN, SECRETARY

MR JAMES SALM, PRESIDENT

MR GEORGE SCHMIDT, VICE-PRESIDENT

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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:** [REDACTED]

**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:** NONE

**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)	371,399	353,310	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	173,933	168,567	2
Depreciation Expense (403)	135,298	92,146	3
Amortization Expense (404-407)	0		4
Taxes (408)	715	866	5
<b>Total Operating Expenses</b>	<b>309,946</b>	<b>261,579</b>	
<b>Net Operating Income</b>	<b>61,453</b>	<b>91,731</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>61,453</b>	<b>91,731</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	3,616	4,778	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>3,616</b>	<b>4,778</b>	
<b>Total Income</b>	<b>65,069</b>	<b>96,509</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>65,069</b>	<b>96,509</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	39,219	43,256	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>39,219</b>	<b>43,256</b>	
<b>Net Income</b>	<b>25,850</b>	<b>53,253</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	420,532	367,279	20
Balance Transferred from Income (433)	25,850	53,253	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>446,382</b>	<b>420,532</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
SPECIAL ASSESSMENTS	3,616	5
<b>Total (Acct. 419):</b>	<b>3,616</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	371,399	0	0	0	371,399	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>371,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>371,399</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	65,429		65,429	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>65,429</b>	<b>0</b>	<b>65,429</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,795,182	7,792,966	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	432,062	458,627	2
<b>Net Utility Plant</b>	<b>7,363,120</b>	<b>7,334,339</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)	125,873	208,453	6
Special Funds (125)	0		7
<b>Total Other Property and Investments</b>	<b>125,873</b>	<b>208,453</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	20,124	20,598	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,902	16,420	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0		17
<b>Total Current and Accrued Assets</b>	<b>41,026</b>	<b>37,018</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>7,530,019</b>	<b>7,579,810</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)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	446,382	420,532	23
<b>Total Proprietary Capital</b>	<b>446,382</b>	<b>420,532</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	724,072	911,427	26
<b>Total Long-Term Debt</b>	<b>724,072</b>	<b>911,427</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	0	26,687	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	29,539	35,834	32
Other Current and Accrued Liabilities (238)	604,703	549,208	33
<b>Total Current and Accrued Liabilities</b>	<b>634,242</b>	<b>611,729</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,725,323	5,636,122	41
<b>Total Liabilities and Other Credits</b>	<b>7,530,019</b>	<b>7,579,810</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,795,182	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	7,795,182	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	432,062	0	0	0	10
<b>Total Accumulated Provision</b>	432,062	0	0	0	
<b>Net Utility Plant</b>	7,363,120	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>	458,627				<b>458,627</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	135,298				<b>135,298</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,460				<b>4,460</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	155				<b>155</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>139,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,913</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	166,478				<b>166,478</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>166,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,478</b>	<b>19</b>
<b>Balance End of Year</b>	<b>432,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,062</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.80%					<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<b>0</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.

---

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

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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>Other Long-Term Debt (224)</b>					
State Trust Fund #1705369.9002	04/05/1995	03/15/2000	5.00%	106,491	1
State Trust Fund #1705369.9003	06/08/1995	03/15/2000	5.00%	135,346	2
State Trust Fund #1705369.9004	04/03/1996	03/15/2006	6.00%	291,851	3
State Trust Fund #1705369.9001	02/01/1995	03/15/1999	5.00%	190,384	4
<b>Total for Account 224</b>				<b>724,072</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	715	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>715</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	150	7
PSC Remainder Assessment	565	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>715</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>					
NONE				0	2
<b>Subtotal</b>	0	0	0	0	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND #1705369.9001	10,497	9,922	13,260	7,159	3
STATE TRUST FUND #1705369.9002	5,220	5,378	6,594	4,004	4
STATE TRUST FUND #1705369.9003	6,635	6,836	8,380	5,091	5
STATE TRUST FUND #1705369.9004	13,482	17,083	17,280	13,285	6
<b>Subtotal</b>	<b>35,834</b>	<b>39,219</b>	<b>45,514</b>	<b>29,539</b>	
<b>Notes Payable (231)</b>					
NONE				0	7
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	<b>35,834</b>	<b>39,219</b>	<b>45,514</b>	<b>29,539</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	5,636,122					5,636,122	1
<b>Add credits during year:</b>							
For Services	43,890					43,890	2
For Mains	94,643					94,643	3
<b>Other (specify):</b>							
Hydrants	12,100					12,100	4
<b>Deduct charges (specify):</b>							
Adjustment to 1996 Special Assessments	61,432					61,432	5
<b>Balance End of Year</b>	<b>5,725,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,725,323</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	796,679					796,679	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>		
SPECIAL ASSESSMENTS	125,873	2
<b>Total (Acct. 124):</b>	<b>125,873</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	20,124	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>20,124</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>		
Public Fire Protection Underpayment	20,902	12
<b>Total (Acct. 145):</b>	<b>20,902</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>		
NONE		15
<b>Total (Acct. 183):</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>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<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	7,788,302	0	0	0	7,788,302	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	445,344	0	0	0	445,344	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	5,680,722	0	0	0	5,680,722	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,662,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,662,236</b>	
Net Operating Income	61,453	0	0	0	61,453	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.70%</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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	433,457	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>433,457</b>	
<b>Net Income</b>		
Net Income	25,850	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.96%</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.**

None

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

None

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**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Account #232 - Accounts Payable - Unpaid Construction costs at 12/31/96 were the only accounts payable recorded in 1996. In 1997, there was no CWIP at year end. To properly accrue costs in the future, a detail examination of payments occurring early in the year will be conducted.

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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)	362,647	1
<b>Total Sales of Water</b>	<b>362,647</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	266	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,486	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,752</b>	
<b>Total Operating Revenues</b>	<b>371,399</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	10,949	8
Pumping Expenses (620-625)	40,668	9
Water Treatment Expenses (630-635)	41,137	10
Transmission and Distribution Expenses (640-655)	25,442	11
Customer Accounts Expenses (901-904)	8,969	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	46,768	14
<b>Total Operation and Maintenance Expenses</b>	<b>173,933</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	135,298	15
Amortization Expense (404-407)		16
Taxes (408)	715	17
<b>Total Other Operating Expenses</b>	<b>136,013</b>	
<b>Total Operating Expenses</b>	<b>309,946</b>	
<b>NET OPERATING INCOME</b>	<b>61,453</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,970	117,024	285,155	4
Commercial	64	25,004	23,687	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,034</b>	<b>142,028</b>	<b>308,842</b>	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	2		51,725	8
Other Sales to Public Authorities (464)	6	1,093	2,080	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,042</b>	<b>143,121</b>	<b>362,647</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	51,725	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>51,725</b>	
<b>Forfeited Discounts (470):</b>		
Late Charges	266	5
<b>Total Forfeited Discounts (470)</b>	<b>266</b>	
<b>Miscellaneous Service Revenues (471):</b>		
None		6
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
None		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
None		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,546	9
<b>Other (specify):</b>		
Inspection Fees	3,232	10
Miscellaneous (permits, labels, etc)	1,708	11
<b>Total Other Water Revenues (474)</b>	<b>8,486</b>	
<b>Amortization of Construction Grants (475):</b>		
None		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	10,949	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>10,949</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,949	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,123	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	596	9
<b>Total Pumping Expenses</b>	<b>40,668</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	10,948	10
Chemicals (631)	29,002	11
Operation Supplies and Expenses (632)	391	12
Maintenance of Water Treatment Plant (635)	796	13
<b>Total Water Treatment Expenses</b>	<b>41,137</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	10,948	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,846	17
Maintenance of Services (652)	120	18
Maintenance of Meters (653)	5,528	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>25,442</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	7,573	<b>22</b>
Accounting and Collecting Labor (902)		<b>23</b>
Supplies and Expenses (903)	1,396	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,969</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,062	<b>27</b>
Office Supplies and Expenses (921)	6,914	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	5,179	<b>30</b>
Property Insurance (924)	6,000	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	9,269	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,737	<b>35</b>
Transportation Expenses (933)	3,139	<b>36</b>
Maintenance of General Plant (935)	468	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>46,768</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>173,933</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		1	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		150	3
PSC Remainder Assessment		565	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>715</b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			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)	23,974		4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	358,356		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>434,447</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	131,676		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>603,518</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>139,520</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			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)			23,974 4
Structures and Improvements (311)			52,117 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			358,356 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>434,447</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			471,842 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			131,676 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>603,518</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			139,520 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>139,520</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,187,901		26
Transmission and Distribution Mains (343)	4,118,557	101,237	27
Fire Mains (344)			28
Services (345)	638,408	43,890	29
Meters (346)	137,741	22,074	30
Hydrants (348)	428,232	12,100	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>6,510,839</b>	<b>179,301</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	44,325		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	5,605		36
Transportation Equipment (392)	10,961		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	24,592	937	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	7,615		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>93,098</b>	<b>937</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,781,422</b>	<b>180,238</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>7,781,422</b>	<b>180,238</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)	166,278		1,021,623 26
Transmission and Distribution Mains (343)			4,219,794 27
Fire Mains (344)			0 28
Services (345)			682,298 29
Meters (346)	200		159,615 30
Hydrants (348)			440,332 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>166,478</b>	<b>0</b>	<b>6,523,662</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			44,325 34
Office Furniture and Equipment (391)		5,605	5,605 35
Computer Equipment (391.1)		(5,605)	0 36
Transportation Equipment (392)			10,961 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			25,529 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,615 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>94,035</b>
<b>Total utility plant in service directly assignable</b>	<b>166,478</b>	<b>0</b>	<b>7,795,182</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>166,478</b>	<b>0</b>	<b>7,795,182</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			11,473	11,473	1
February			10,490	10,490	2
March			11,724	11,724	3
April			12,525	12,525	4
May			14,208	14,208	5
June			15,543	15,543	6
July			15,296	15,296	7
August			16,449	16,449	8
September			13,816	13,816	9
October			13,955	13,955	10
November			12,574	12,574	11
December			12,896	12,896	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>160,949</b>	<b>160,949</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				16,265	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				144,684	16
Less: Water sold				143,121	17
Losses and unaccounted for				1,563	18
Percent unaccounted for to the nearest whole percent (%)				1%	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				900	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
many new lawns					
Minimum gallons pumped by all methods in any one day during reporting year				312	24
Date of minimum: 1/7/1997					25
Total KWH used for pumping for the year				455,720	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - N398 CTH "N"	1	535	10	0	Yes	<b>1</b>
WELL - N398 CTH "N"	2	575	10	200,000	Yes	<b>2</b>
WELL - N325 PINECREST	3	535	12	300,000	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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1984	1990	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	222	550	680	8
Pump Motor or Standby Engine Mfr	GE	US MOTOR	GE	10
Year Installed	1984	1990	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR NO. 1	TOWER NO. 1	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	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons	500,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9790	1.1520	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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)	
P	D	4.000	55				55	1
P	D	6.000	78,988	196			79,184	2
P	D	8.000	119,547	5,541			125,088	3
P	D	10.000	6,650	628			7,278	4
P	D	12.000	2,997				2,997	5
<b>Total Within Municipality</b>			<b>208,237</b>	<b>6,365</b>	<b>0</b>	<b>0</b>	<b>214,602</b>	
<b>Total Utility</b>			<b>208,237</b>	<b>6,365</b>	<b>0</b>	<b>0</b>	<b>214,602</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	1.000	2,093	70			2,163		1
M	1.500	3				3		2
P	1.500	4				4		3
M	2.000	3				3		4
P	3.000	1				1		5
<b>Total Utility</b>		<b>2,104</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>2,174</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,833	240	2		2,071	111	1
0.750	6	3			9		2
1.000	9	3			12		3
1.500	12	1			13		4
2.000	0	3			3		5
3.000	2				2		6
<b>Total:</b>	<b>1,862</b>	<b>250</b>	<b>2</b>	<b>0</b>	<b>2,110</b>	<b>111</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	2,012	46		4		9	2,071	1
0.750	9						9	2
1.000	1	10		1			12	3
1.500		13					13	4
2.000		2		1			3	5
3.000		1		1			2	6
<b>Total:</b>	<b>2,022</b>	<b>72</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>9</b>	<b>2,110</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	415	11			426	2
<b>Total Fire Hydrants</b>	<b>415</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>426</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:	426
Number of distribution system valves end of year:	480
Number of distribution valves operated during year:	340

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## WATER OPERATING SECTION FOOTNOTES

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

Account #651 - Maintenance of Mains - Breaks and other problems in 1997 requiring additional maintenance.

Account #903 - Supplies and expenses- Expenses were properly accounted for as Office Supplies and Expenses (Account 921). The costs incurred related to the office not the billing system.

Account #923 - Outside Services Employed - No major studies or events happening in 1997 as compared with 1996.

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

Account #342 - Distribution Reservoirs & Standpipes - During the year the old tower was removed. In 1996 the new tower was constructed to replace the 1997 retired tower.

Account #391 and 391.1 - Office Equipment and Computer Equipment - Amount adjusted to proper line. Improperly reported as computer equipment in prior years.

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### Sources of Water Supply - Ground Waters (Page W-11)

Well #1 is currently on standby

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### Water Mains (Page W-15)

Main additions were financed by borrowing from the unregulated sewer utility and/or by special assessments levied upon the properties involved based on actual construction cost and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Due to the significant increase in development of the surrounding area, the majority of main additions were paid by the developer.

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### Water Services (Page W-16)

Special Assessments are levied upon the properties involved based on actual construction cost and feet of frontage.

Due to significant development of the surrounding area, the majority of services added during the year were contributed by the developer.

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