



3013 (02-09-04)

ANNUAL REPORT

OF

Name: APPLETON WATER UTILITY

Principal Office: 100 N. APPLETON STREET
APPLETON, WI 54911

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

APPLETON 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) (Date)

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER UTILITY

Utility Address: 100 N. APPLETON STREET
APPLETON, WI 54911

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MIKE STEVENS

Title: ACCOUNTANT

Office Address:

100 N. APPLETON STREET
APPLETON, WI 54911

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/20/1998

Period covered by most recent audit: YEAR ENDED 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DUANE LEAF

Title: DIRECTOR OF UTILITIES

Office Address:

2006 E. NEWBERRY STREET
APPLETON, WI 54915

Telephone: (920) 832 - 5945

Fax Number: (920) 832 - 5949

E-mail Address:

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- JAMES E CLEMENS
 - RICHARD E GOSSE
 - JEROME R HILER
 - EDWARD L SPANG
 - BEN V XIONG
-

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

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,358,328	6,370,621	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,117,511	3,152,521	2
Depreciation Expense (403)	733,589	716,692	3
Amortization Expense (404-407)	0		4
Taxes (408)	1,032,567	1,004,575	5
Total Operating Expenses	4,883,667	4,873,788	
Net Operating Income	1,474,661	1,496,833	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	1,474,661	1,496,833	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,637		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	200,225	204,914	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	204,862	204,914	
Total Income	1,679,523	1,701,747	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,679,523	1,701,747	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	444,050	474,983	14
Amortization of Debt Discount and Expense (428)	73,563	74,958	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	175,333	139,748	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	692,946	689,689	
Net Income	986,577	1,012,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,760,631	10,720,842	20
Balance Transferred from Income (433)	986,577	1,012,058	21
Miscellaneous Credits to Surplus (434)	76,961	27,731	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
Total Unappropriated Earned Surplus End of Year (216)	12,824,169	11,760,631	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on special funds and investments	200,225	5
Total (Acct. 419):	200,225	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Restatement of retained earnings for GASB 31 implementation	28,310	9
Gain on sale of fixed assets	23,650	10
Adjusting entry made after preparation of 1997 annual report	25,001	11
Total (Acct. 434):	76,961	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,637				4,637	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	4,637	0	0	0	4,637	

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	6,358,328	0	0	0	6,358,328	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	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	195				195	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,358,133	0	0	0	6,358,133	

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	1,341,977		1,341,977	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	165,406		165,406	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
Total Payroll	1,507,383	0	1,507,383	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	43,287,530	41,694,571	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,545,219	9,960,597	2
Net Utility Plant	32,742,311	31,733,974	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	32,742,311	31,733,974	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	42,001	45,411	8
Special Funds (125-128)	2,710,750	2,580,680	9
Total Other Property and Investments	2,752,751	2,626,091	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	670,001		10
Special Deposits (132-134)	0		11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,089,019	2,090,467	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	1,358,542	1,359,320	15
Other Accounts Receivable (143)	100		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	62,098	61,970	18
Materials and Supplies (151-163)	288,686	234,697	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)	15,443	16,380	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,484,289	3,763,234	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	496,900	554,885	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	496,900	554,885	
Total Assets and Other Debits	39,476,251	38,678,184	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,570,874	1,527,659	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	12,824,169	11,760,631	28
Total Proprietary Capital	14,395,043	13,288,290	
LONG-TERM DEBT			
Bonds (221-222)	7,470,000	8,540,000	29
Advances from Municipality (223)	4,531,686	3,574,608	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	12,001,686	12,114,608	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	42,058	297,718	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	2,500	2,750	35
Taxes Accrued (236)	940,728	940,728	36
Interest Accrued (237)	58,648	288,959	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	217,463	270,375	41
Total Current and Accrued Liabilities	1,261,397	1,800,530	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,818,125	11,474,756	49
Total Liabilities and Other Credits	39,476,251	38,678,184	

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)	
Plant Accounts:					
Utility Plant in Service (101)	42,022,853	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	997,370				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	267,307				7
Total Utility Plant	43,287,530	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	10,545,219	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	10,545,219	0	0	0	
Net Utility Plant	32,742,311	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)	
Balance first of year	9,960,597				9,960,597	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	733,589				733,589	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	75,063				75,063	6
Accruals charged other						7
accounts (specify):						8
Clearing	43,549				43,549	9
Salvage	69,575				69,575	10
Other credits (specify):						11
					0	12
Total credits	921,776	0	0	0	921,776	13
Debits during year						14
Book cost of plant retired	337,154				337,154	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	337,154	0	0	0	337,154	19
Balance End of Year	10,545,219	0	0	0	10,545,219	20
						21
						22

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
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	288,686	234,697
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	288,686	234,697

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)		
Unamortized debt discount & expense (181)				
1986 Revenue Bonds	3,235	428	1,667	1
1989 Revenue Bonds	2,821	428	6,954	2
1993 Revenue Refunding Bonds	10,108	428	72,773	3
1994 G.O. Note	3,706	428	9,062	4
1995 G.O. Note	2,232	428	5,362	5
1996 G.O. Note	1,281	428	5,122	6
1997 G.O. Note	0	428	15,578	7
Loss on 1993 Refunding	50,180	428	380,382	8
Total			496,900	
Unamortized premium on debt (251)				
NONE				9
Total			0	

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	1,527,659	1
Changes during year (explain):		
Mains, hydrants and services contributed	43,215	2
Balance end of year	<u><u>1,570,874</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
Revenue Bonds 1986	12/01/1986	01/01/1999	7.00%	220,000	1
Revenue Bonds 1989	12/01/1989	01/01/2002	6.00%	1,150,000	2
Revenue Refunding Bonds	07/01/1993	01/01/2009	5.00%	6,100,000	3
Total Bonds (Account 221):				7,470,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 7,470,000

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)	
Advances (223)					
1994 G.O. Note	06/01/1994	04/01/2002	5.00%	1,040,000	1
1995 G.O. Note	10/01/1995	10/01/2002	4.00%	860,000	2
1996 G.O. Note	08/01/1996	10/01/2006	5.00%	1,025,000	3
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	1,415,000	4
1992 G.O. Note	02/01/1992	04/01/2001	5.00%	191,686	5
Total for Account 223				4,531,686	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	1,032,567	2
Charged electric department expense		3
Charged sewer department expense	32,576	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,065,143	
Taxes paid during year:		
County, state and local taxes	940,728	6
Social Security taxes	115,315	7
PSC Remainder Assessment	9,100	8
Other (explain):		
NONE		9
Total payments and other debits	1,065,143	
Balance end of year	940,728	

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)	
Bonds (221)					
Revenue Bonds - 1986	20,800	28,600	49,400	0	1
Revenue Bonds - 1989	50,972	88,219	139,191	0	2
Revenue Refunding Bonds 1993	165,719	327,231	492,950	0	3
Subtotal	237,491	444,050	681,541	0	
Advances from Municipality (223)					
1992 G.O. Notes	3,241	11,148	11,753	2,636	4
1994 G.O. Notes	14,533	52,125	54,127	12,531	5
1995 G.O. Notes	10,866	38,740	40,315	9,291	6
1996 G.O. Notes	22,828	51,847	61,958	12,717	7
1997 G.O. Notes		21,473		21,473	8
Subtotal	51,468	175,333	168,153	58,648	
Other Long-Term Debt (224)					
NONE				0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	10
Subtotal	0	0	0	0	
Total	288,959	619,383	849,694	58,648	

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	11,474,756					11,474,756	1
Add credits during year:							
For Services	89,902					89,902	2
For Mains	253,467					253,467	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	11,818,125	0	0	0	0	11,818,125	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,748,958					1,748,958	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	42,001	2
Total (Acct. 124):	42,001	
Sinking Funds (125):		
Reserve account	1,082,161	3
Depreciation account	499,939	4
Redemption account	664,438	5
Other	464,212	6
Total (Acct. 125):	2,710,750	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,358,542	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,358,542	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	100	17
Other (specify):		
NONE		18
Total (Acct. 143):	100	
Receivables from Municipality (145):		
Tax Roll	62,098	19
Total (Acct. 145):	62,098	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

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)	
Add Average:						
Utility Plant in Service	41,263,276	0	0	0	41,263,276	1
Materials and Supplies	261,691	0	0	0	261,691	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	10,252,908	0	0	0	10,252,908	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	11,646,440	0	0	0	11,646,440	6
Other (specify):					0	7
Average Net Rate Base	19,625,619	0	0	0	19,625,619	
Net Operating Income	1,474,661	0	0	0	1,474,661	8
Net Operating Income as a percent of Average Net Rate Base	7.51%	N/A	N/A	N/A	7.51%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,549,266	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,292,400	3
Other (Specify):		4
Total Average Proprietary Capital	13,841,666	
Net Income		
Net Income	986,577	5
Percent Return on Proprietary Capital	7.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,266,349	1
Total Sales of Water	6,266,349	
Other Operating Revenues		
Forfeited Discounts (470)	24,904	2
Miscellaneous Service Revenues (471)	5,606	3
Rents from Water Property (472)	24,450	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37,019	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	91,979	
Total Operating Revenues	6,358,328	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	34,589	8
Pumping Expenses (620-633)	456,272	9
Water Treatment Expenses (640-652)	1,093,539	10
Transmission and Distribution Expenses (660-678)	1,004,311	11
Customer Accounts Expenses (901-905)	116,074	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	412,726	14
Total Operation and Maintenance Expenses	3,117,511	
Other Operating Expenses		
Depreciation Expense (403)	733,589	15
Amortization Expense (404-407)		16
Taxes (408)	1,032,567	17
Total Other Operating Expenses	1,766,156	
Total Operating Expenses	4,883,667	
NET OPERATING INCOME	1,474,661	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	78	1,413	2,229	2
Industrial				3
Total Unmetered Sales to General Customers (460)	78	1,413	2,229	
Metered Sales to General Customers (461)				
Residential	22,170	1,167,945	2,790,568	4
Commercial	1,550	461,462	861,945	5
Industrial	96	550,713	772,087	6
Total Metered Sales to General Customers (461)	23,816	2,180,120	4,424,600	
Private Fire Protection Service (462)	241		109,074	7
Public Fire Protection Service (463)	1		746,617	8
Other Sales to Public Authorities (464)	68	76,191	124,539	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	658,150	859,290	11
Interdepartmental Sales (467)				12
Total Sales of Water	24,206	2,915,874	6,266,349	

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)	
Grand Chute	Well	658,127	855,712	1
Waverly Beach	Well	23	3,578	2
Total		658,150	859,290	

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	746,617	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	746,617	
Forfeited Discounts (470):		
Customer late payment charges	24,904	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	24,904	
Miscellaneous Service Revenues (471):		
Standby Charge Waverly Beach	4,280	7
Miscellaneous revenue (turn-on charge)	1,326	8
Total Miscellaneous Service Revenues (471)	5,606	
Rents from Water Property (472):		
Rental City property/Nontax	2,000	9
Lease revenue	22,000	10
Damage to City Property	450	11
Total Rents from Water Property (472)	24,450	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,196	13
Other (specify):		
Hydrant testing	150	14
Other water revenues - miscellaneous jobs	673	15
Total Other Water Revenues (474)	37,019	
Amortization of Construction Grants (475):		
NONE		16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	26,852	6
Maintenance of Structures and Improvements (611)	7,737	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	34,589	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	23,653	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	187,078	17
Pumping Labor and Expenses (624)	202,747	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,957	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	20,956	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	17,881	25
Total Pumping Expenses	456,272	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	101,918	26
Chemicals (641)	625,199	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	263,247	28
Miscellaneous Expenses (643)	8,933	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	20,462	32
Maintenance of Water Treatment Equipment (652)	73,780	33
Total Water Treatment Expenses	1,093,539	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	132,611	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	110,206	36
Meter Expenses (663)	2,027	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	88,005	39
Rents (666)	13,325	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	15,920	42
Maintenance of Distribution Reservoirs and Standpipes (672)	30,964	43
Maintenance of Transmission and Distribution Mains (673)	283,051	44
Maintenance of Fire Mains (674)	84,695	45
Maintenance of Services (675)	101,753	46
Maintenance of Meters (676)	52,570	47
Maintenance of Hydrants (677)	80,796	48
Maintenance of Miscellaneous Plant (678)	8,388	49
Total Transmission and Distribution Expenses	1,004,311	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	25,285	51
Customer Records and Collection Expenses (903)	90,594	52
Uncollectible Accounts (904)	195	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	116,074	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,386	56
Office Supplies and Expenses (921)	10,029	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,107	59
Property Insurance (924)	26,474	60
Injuries and Damages (925)	25,348	61
Employee Pensions and Benefits (926)	298,833	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,519	65
Rents (931)		66
Maintenance of General Plant (932)	4,030	67
Total Administrative and General Expenses	412,726	
 Total Operation and Maintenance Expenses	 3,117,511	

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		940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		32,576	2
Net property tax equivalent		908,152	
Social Security		115,315	3
PSC Remainder Assessment		9,100	4
Other (specify): NONE			5
Total tax expense		<u>1,032,567</u>	

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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204500	0.208800	0.203100		3
County tax rate	mills		4.723000	4.910700	4.826400		4
Local tax rate	mills		9.719300	9.924500	9.654100		5
School tax rate	mills		9.372900	9.570800	9.310000		6
Voc. school tax rate	mills		1.725200	1.761600	1.713700		7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills				1.267900		9
Total tax rate	mills		25.744900	26.376400	26.975200		10
Less: state credit	mills		1.951000	1.992000	2.086300		11
Net tax rate	mills		23.793900	24.384400	24.888900		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.719300	9.924500	9.654100		14
Combined School Tax Rate	mills		11.098100	11.332400	11.023700		15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.817400	21.256900	20.677800		17
Total Tax Rate	mills		25.744900	26.376400	26.975200		18
Ratio of Local and School Tax to Total	dec.		0.808603	0.805906	0.766549		19
Total tax net of state credit	mills		23.793900	24.384400	24.888900		20
Net Local and School Tax Rate	mills		19.239816	19.651535	19.078550		21
Utility Plant, Jan. 1	\$	41,694,571	5,640,358	35,246,172	808,041		22
Materials & Supplies	\$	234,697		234,697			23
Subtotal	\$	41,929,268	5,640,358	35,480,869	808,041		24
Less: Plant Outside Limits	\$	833,111	729,918	103,193			25
Taxable Assets	\$	41,096,157	4,910,440	35,377,676	808,041		26
Assessment Ratio	dec.		0.978200	0.957900	0.984800		27
Assessed Value	\$	39,487,427	4,803,392	33,888,276	795,759		28
Net Local & School Rate	mills		19.239816	19.651535	19.078550		29
Tax Equiv. Computed for Current Year	\$	773,555	92,416	665,957	15,182		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	940,728					34

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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	342,123	14,010	7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	1,270,176		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,612,299	14,010	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	1,329,683		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	803,960	8,850	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	2,251,818	8,850	
WATER TREATMENT PLANT			
Land and Land Rights (330)	234,931		21
Structures and Improvements (331)	1,821,916	5,218	22
Water Treatment Equipment (332)	4,273,829	121,718	23
Total Water Treatment Plant	6,330,676	126,936	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60,724		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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)	61,756		294,377	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,270,176	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	61,756	0	1,564,553	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			1,329,683	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			812,810	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,791	20
Total Pumping Plant	0	0	2,260,668	
WATER TREATMENT PLANT				
Land and Land Rights (330)			234,931	21
Structures and Improvements (331)			1,827,134	22
Water Treatment Equipment (332)	325		4,395,222	23
Total Water Treatment Plant	325	0	6,457,287	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60,724	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,489,657		26
Transmission and Distribution Mains (343)	20,269,303	1,140,349	27
Fire Mains (344)			28
Services (345)	3,309,798	211,499	29
Meters (346)	2,004,702	123,734	30
Hydrants (348)	1,352,753	103,562	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	28,486,937	1,579,144	
GENERAL PLANT			
Land and Land Rights (389)	55,095		33
Structures and Improvements (390)	155,729		34
Office Furniture and Equipment (391)	67,535		35
Computer Equipment (391.1)	220,375	611	36
Transportation Equipment (392)	359,934	17,893	37
Stores Equipment (393)	3,825		38
Tools, Shop and Garage Equipment (394)	159,322	10,081	39
Laboratory Equipment (395)	23,896	2,780	40
Power Operated Equipment (396)	178,482	66,539	41
Communication Equipment (397)	597,776	29,464	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	1,821,969	127,368	
Total utility plant in service directly assignable	40,503,699	1,856,308	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	40,503,699	1,856,308	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,489,657	26
Transmission and Distribution Mains (343)	26,432		21,383,220	27
Fire Mains (344)			0	28
Services (345)	7,780		3,513,517	29
Meters (346)	9,548		2,118,888	30
Hydrants (348)	13,077		1,443,238	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	56,837	0	30,009,244	
GENERAL PLANT				
Land and Land Rights (389)			55,095	33
Structures and Improvements (390)			155,729	34
Office Furniture and Equipment (391)			67,535	35
Computer Equipment (391.1)	157,511		63,475	36
Transportation Equipment (392)	20,390		357,437	37
Stores Equipment (393)	304		3,521	38
Tools, Shop and Garage Equipment (394)	1,815		167,588	39
Laboratory Equipment (395)			26,676	40
Power Operated Equipment (396)	38,216		206,805	41
Communication Equipment (397)			627,240	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	218,236	0	1,731,101	
Total utility plant in service directly assignable	337,154	0	42,022,853	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	337,154	0	42,022,853	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	176,154	2.22%	7,065	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	492,078	1.72%	21,847	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	668,232		28,912	
PUMPING PLANT				
Structures and Improvements (321)	472,549	2.70%	35,901	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	299,795	3.03%	24,494	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	41,538	4.00%	2,992	15
Total Pumping Plant	813,882		63,387	
WATER TREATMENT PLANT				
Structures and Improvements (331)	678,287	3.45%	62,946	16
Water Treatment Equipment (332)	2,172,583	3.03%	127,268	17
Total Water Treatment Plant	2,850,870		190,214	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	408,023	1.84%	27,410	19
Transmission and Distribution Mains (343)	1,812,281	0.77%	162,445	20
Fire Mains (344)				21
Services (345)	925,164	2.30%	78,468	22
Meters (346)	1,039,474	4.00%	154,075	23
Hydrants (348)	173,028	1.47%	20,551	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	4,357,970		442,949	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313	61,756		69,575		191,038	3
314					0	4
315					0	5
316					513,925	6
317					0	7
	61,756	0	69,575	0	704,963	
321					508,450	8
322					0	9
323					0	10
324					0	11
325					324,289	12
326					0	13
327					0	14
328					44,530	15
	0	0	0	0	877,269	
331					741,233	16
332	325				2,299,526	17
	325	0	0	0	3,040,759	
341					0	18
342					435,433	19
343	26,432				1,948,294	20
344					0	21
345	7,780				995,852	22
346	9,548				1,184,001	23
348	13,077				180,502	24
349					0	25
	56,837	0	0	0	4,744,082	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	109,066	2.78%	4,329	26
Office Furniture and Equipment (391)	50,010	8.33%	5,625	27
Computer Equipment (391.1)	220,375	14.29%	611	28
Transportation Equipment (392)	292,617	5.70%	20,514	29
Stores Equipment (393)	3,767	5.26%	58	30
Tools, Shop and Garage Equipment (394)	125,846	6.67%	10,902	31
Laboratory Equipment (395)	9,598	3.57%	903	32
Power Operated Equipment (396)	112,467	10.00%	23,034	33
Communication Equipment (397)	345,897	9.09%	60,763	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>1,269,643</u>		<u>126,739</u>	
Total accum. prov. directly assignable	<u>9,960,597</u>		<u>852,201</u>	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>9,960,597</u></u>		 <u><u>852,201</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					113,395	26
391					55,635	27
391.1	157,511				63,475	28
392	20,390				292,741	29
393	304				3,521	30
394	1,815				134,933	31
395					10,501	32
396	38,216				97,285	33
397					406,660	34
397.1					0	35
398					0	36
399					0	37
	218,236	0	0	0	1,178,146	
	337,154	0	69,575	0	10,545,219	
					0	38
	337,154	0	69,575	0	10,545,219	

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		304,127		304,127	1
February		274,499		274,499	2
March		296,300		296,300	3
April		302,804		302,804	4
May		312,805		312,805	5
June		324,856		324,856	6
July		337,461		337,461	7
August		323,082		323,082	8
September		309,023		309,023	9
October		322,978		322,978	10
November		289,055		289,055	11
December		280,742		280,742	12
Total for year	0	3,677,732	0	3,677,732	
Less: Measured or estimated water used in main flushing and water treatment during year				78,662	13
Less: Other utility use				35,510	14
Other utility use explanation:					15
Main breaks, hydrant flushing, new mains and services, fire dept. use, metered and unmetered water sales from hydrants					
Water pumped into distribution system				3,563,560	16
Less: Water sold				2,915,874	17
Losses and unaccounted for				647,686	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 15%, 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				13,071	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
Heat/dry weather					
Minimum gallons pumped by all methods in any one day during reporting year				5,049	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				5,516,249	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

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)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	LAKE WINNEBAGO #1	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1970	1970	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,085	4,170	5,555	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1970	1970	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	250	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #4	PLANT #1	PLANT #2	14
Location	ONEIDA STREET	337 W. WATER STREET	337 W. WATER STREET	15
Purpose	P	P	P	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	18
Year Installed	1970	1988	1988	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	7,645	3,472	2,083	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. MOTOR	U.S. MOTOR	22
Year Installed	1970	1988	1988	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	150	250	25
				26

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	PLANT #3	PLANT #4	PLANT #5	1
Location	337 W WATER STREET	337 W. WATER STREET	337 W. WATER STREET	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GOULDS	5
Year Installed	1988	1988	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	4,861	6,250	1,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	SEIMENS	9 10
Year Installed	1988	1988	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT #6			14
Location	337 W. WATER STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1986			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	SEIMENS			22 23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	30			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	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	168	168	6
Total capacity in gallons	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	PLANT 1	PLANT 2	PROSPECT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1940	1970	1910	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	10	60	10
				11
Total capacity in gallons	1,000,000	1,000,000	2,250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

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	RIDGEWAY	WALNUT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1915		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	168	178		6
Total capacity in gallons	300,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		23.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	483				483	1
M	D	1.500	1,341				1,341	2
M	D	4.000	59,735		539		59,196	3
P	D	4.000	639				639	4
M	D	6.000	406,037		5,154		400,883	5
P	D	6.000	1,971				1,971	6
M	D	8.000	512,450		3,740		508,710	7
P	D	8.000	218,688	16,721			235,409	8
M	D	10.000	5,325				5,325	9
M	D	12.000	188,312		210		188,102	10
P	D	12.000	95,646	9,096	134		104,608	11
M	T	16.000	45,274	252			45,526	12
M	T	18.000	1,302				1,302	13
M	T	20.000	11,183				11,183	14
M	T	24.000	12,404				12,404	15
M	T	30.000	2,248				2,248	16
Total Within Municipality			1,563,038	26,069	9,777	0	1,579,330	
P	D	8.000	184				184	17
M	D	12.000	10,069				10,069	18
P	D	12.000	1,422				1,422	19
P	S	36.000	162				162	20
P	S	42.000	18,158				18,158	21
Total Outside of Municipality			29,995	0	0	0	29,995	
Total Utility			1,593,033	26,069	9,777	0	1,609,325	

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)	
L	0.625	879		15		864		1
M	0.750	13,450	1	133		13,318		2
M	1.000	8,569	468	41		8,996		3
M	1.500	468	10	6		472		4
M	2.000	263	4			267		5
M	3.000	1				1		6
M	4.000	117	10	1		126		7
P	4.000	2		2		0		8
P	6.000	6	3	1		8		9
M	6.000	149				149		10
P	8.000	9				9		11
M	8.000	109	7			116		12
P	12.000	1				1		13
M	12.000	26				26		14
Total Utility		24,049	503	199	0	24,353	0	

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	14,650	222	1		14,871	1,713	1
0.750	6,959	392	3		7,348	399	2
1.000	2,029	64	21		2,072	126	3
1.500	310	6	1		315	71	4
2.000	240	4			244	47	5
3.000	103	3			106	37	6
4.000	97				97	38	7
6.000	25				25	19	8
8.000	3				3	2	9
12.000	1				1	1	10
Total:	24,417	691	26	0	25,082	2,453	

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	13,916	390	4	1		560	14,871	1
0.750	6,671	378	15	5		279	7,348	2
1.000	1,669	307	17	4		75	2,072	3
1.500	7	263	13	8		24	315	4
2.000		144	20	7		73	244	5
3.000		44	6	14		42	106	6
4.000		23	15	16		43	97	7
6.000		5	6	2	1	11	25	8
8.000			1		2		3	9
12.000					1		1	10
Total:	22,263	1,554	97	57	4	1,107	25,082	

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)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	2,438	71	33		2,476	2
Total Fire Hydrants	2,440	71	33	0	2,478	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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: 2,488
 Number of distribution system valves end of year: 4,618
 Number of distribution valves operated during year: 2,149

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The system of accounts changed in 1997 making it difficult to compare 1996 and 1997 balances.

Wages increased due to 3 years of backpay for the teamsters. Fringe Benefits also had a change in method of calculation for 1997.

Account 672 includes cost of painting of Lindbergh tank in 1996.

Account 674 includes expenses not capitalized in 1996

Account 923 includes \$10787 for water rate study fees in 1997

Water Utility Plant in Service (Page W-08)

Account 313 - river intake abandoned- retired

Account 332 - chlorine feed controller, rebuild filter #13, chemical tank, sludge removal equipment, filter rewash valve, chlorine feed controller, poly level indicator

Account 391.1 - retired all obsolete computer equipment

Account 392 - Ford F350 Pickup truck

Account 394 - table saw, band saw, bench grinder, drill press, tool chest, trash pump, 2" trash pump

Account 396 - purchased a backhoe and a snow blower

Account 397 - particle counter, PH meter, hand held radios

Water Mains (Page W-17)

Main additions were contributed by developers.

Water Services (Page W-18)

Services added were contributed by developers.

Hydrants and Distribution System Valves (Page W-20)

The number of valves used during the year is only 160 less than the half that is required. Attempt will be made in 1998 to meet the testing schedule.
