



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: GREEN BAY WATER UTILITY

---

Principal Office: 631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
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
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
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:** GREEN BAY WATER UTILITY

**Utility Address:** 631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**When was utility organized?** 1/1/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR KEITH J. MUELLER CPA

**Title:** UTILITY COMPROLLER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** KeithMu@ci.green-bay.wi.us

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** MR PAUL G. DENIS CPA

**Title:** PARTNER

**Office Address:** JONET & FOUNTAIN LLP, CPA'S

200 S. WASHINGTON ST  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:** 2/25/1998

**Period covered by most recent audit:** 1997

## IDENTIFICATION AND OWNERSHIP

---

---

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

---

**Name:** MR DAVID H WITTIG

**Title:** ADMINISTRATIVE ASSISTANT - PRODUCTION

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** DaveWi@ci.green-bay.wi.us

---

**Name:** MR JAMES L. ZIMONICK

**Title:** METERING & CUSTOMER SERVICE MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:**

---

**Name:** MR JAMES R. DAUBNER

**Title:** DISTRIBUTION CONSTRUCTION MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** JimDa@ci.green-bay.wi.us

---

**Name:** MR MARK A. SCHMIDT

**Title:** WATER QUALITY MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 845 - 2031

**Fax Number:** (920) 845 - 5104

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MR PAUL A. PAVLIK  
**Title:** DISTRIBUTION MAINTENANCE MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** PaulPa@ci.green-bay.wi.us

---

**Name:** MR RANDEY J. FELTON P.E.  
**Title:** DISTRIBUTION ENGINEER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** RandyFe@ci.green-bay.wi.us

---

**Name:** MR WAYNE J. HEIM  
**Title:** SUPPLY MAINTENANCE MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

**E-mail Address:** WayneHe@ci.green-bay.wi.us

---

**Name:** MR WILLIAM F. NABAK P.E.  
**Title:** GENERAL MANAGER

**Office Address:**

631 S. ADAMS ST.  
P.O. BOX 1210  
GREEN BAY, WI 54305-1210

**Telephone:** (920) 448 - 3480

**Fax Number:** (920) 448 - 3486

---

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

- MR HENRY S. ATKINSON, JR
  - MR JOHN C. BROGAN
  - MR LEON R. ENGLER, ASSISTANT SECRETARY
  - MRS CAROL M. GREENWOOD, SECRETARY
  - MR JOHN H. NEVILLE, PRESIDENT
  - MR CHARLES J. PARKE
- 

**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,**

---

### IDENTIFICATION AND OWNERSHIP

---

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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,039,148	9,767,794	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,111,394	4,272,233	2
Depreciation Expense (403)	1,456,153	1,327,079	3
Amortization Expense (404-407)	0		4
Taxes (408)	1,225,389	1,268,556	5
<b>Total Operating Expenses</b>	<b>6,792,936</b>	<b>6,867,868</b>	
<b>Net Operating Income</b>	<b>3,246,212</b>	<b>2,899,926</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>3,246,212</b>	<b>2,899,926</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	901	4,759	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	1,352,894	1,231,255	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>1,353,795</b>	<b>1,236,014</b>	
<b>Total Income</b>	<b>4,600,007</b>	<b>4,135,940</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>4,600,007</b>	<b>4,135,940</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,571,347	1,435,967	14
Amortization of Debt Discount and Expense (428)	22,775	20,659	15
Amortization of Premium on Debt--Cr. (429)	1,424	1,424	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>1,592,698</b>	<b>1,455,202</b>	
<b>Net Income</b>	<b>3,007,309</b>	<b>2,680,738</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	36,513,741	33,831,863	20
Balance Transferred from Income (433)	3,007,309	2,680,738	21
Miscellaneous Credits to Surplus (434)	0	1,140	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>39,521,050</b>	<b>36,513,741</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest income - operating fund	1,121,810	5
Interest income - bond redemption fund	61,062	6
Interest income - debt reserve fund	170,022	7
<b>Total (Acct. 419):</b>	<b>1,352,894</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<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)	5,390				5,390	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	111				111	3
Materials	4,284				4,284	4
Taxes					0	5
<b>Other (list by major classes):</b>						
Equipment costs allocated	75				75	6
Fringe benefits allocated	19				19	7
<b>Total costs and expenses</b>	<b>4,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,489</b>	
<b>Net income (or loss)</b>	<b>901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>901</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	10,039,148	0	0	0	10,039,148	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	2,552				2,552	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>10,036,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,036,596</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		1,935,265	1,935,265	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		269,180	269,180	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	2,204,445	(2,204,445)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>2,204,445</b>	<b>0</b>	<b>2,204,445</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 (101-107)	82,226,786	76,134,415	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,443,412	15,295,805	2
<b>Net Utility Plant</b>	<b>65,783,374</b>	<b>60,838,610</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>65,783,374</b>	<b>60,838,610</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	3,796,561	3,529,450	9
<b>Total Other Property and Investments</b>	<b>3,796,561</b>	<b>3,529,450</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,267	4,110	10
Special Deposits (132-134)	0		11
Working Funds (135)	2,500	2,500	12
Temporary Cash Investments (136)	18,944,000	21,572,000	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	1,258,221	1,172,591	15
Other Accounts Receivable (143)	148,490	116,973	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	518,970	153,620	18
Materials and Supplies (151-163)	395,007	402,459	19
Prepayments (165)	13,573	14,175	20
Interest and Dividends Receivable (171)	421,527	740,751	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>21,709,555</b>	<b>24,179,179</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	321,904	344,679	24
Other Deferred Debits (182-186)	0		25
<b>Total Deferred Debits</b>	<b>321,904</b>	<b>344,679</b>	
<b>Total Assets and Other Debits</b>	<b>91,611,394</b>	<b>88,891,918</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)	204,288	204,288	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	39,521,050	36,513,741	28
<b>Total Proprietary Capital</b>	<b>39,725,338</b>	<b>36,718,029</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	30,605,000	31,810,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
<b>Total Long-Term Debt</b>	<b>30,605,000</b>	<b>31,810,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		32
Accounts Payable (232)	896,150	551,737	33
Payables to Municipality (233)	1,145,019	1,136,574	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,168,965	1,161,396	36
Interest Accrued (237)	255,080	262,626	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	139,678	126,223	41
<b>Total Current and Accrued Liabilities</b>	<b>3,604,892</b>	<b>3,238,556</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	15,422	16,846	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	25,521	23,946	44
<b>Total Deferred Credits</b>	<b>40,943</b>	<b>40,792</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	17,635,221	17,084,541	49
<b>Total Liabilities and Other Credits</b>	<b>91,611,394</b>	<b>88,891,918</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)	78,517,761	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,709,025				7
<b>Total Utility Plant</b>	<b>82,226,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	16,443,412	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
<b>Total Accumulated Provision</b>	<b>16,443,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>65,783,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	15,295,805				<b>15,295,805</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,456,153				<b>1,456,153</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	152,560				<b>152,560</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Allocated to vehicle & equip exp	148,304				<b>148,304</b>	<b>9</b>
Salvage	7,678				<b>7,678</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Proceeds on vehicles sold	2,780				<b>2,780</b>	<b>12</b>
<b>Total credits</b>	<b>1,767,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,767,475</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	573,439				<b>573,439</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Cost of razing elevated tank	46,429				<b>46,429</b>	<b>18</b>
<b>Total debits</b>	<b>619,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>619,868</b>	<b>19</b>
<b>Balance End of Year</b>	<b>16,443,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,443,412</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<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 (154)	395,007	402,459
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>395,007</b>	<b>402,459</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>				
Waterworks Revenue Bond issue 1991	1,516	428	2,779	1
Waterworks Revenue Bond Issue 1993	8,570	428	92,839	2
Waterworks Revenue Bond Issue 1996	12,689	428	226,286	3
<b>Total</b>			<b>321,904</b>	
<b>Unamortized premium on debt (251)</b>				
Waterworks Revenue Bond Issue 1993	1,424	429	15,422	4
<b>Total</b>			<b>15,422</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	204,288	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>204,288</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)	
1991 RB	12/27/1991	11/01/1999	6.00%	1,700,000	<b>1</b>
1993 RB	07/01/1993	11/01/2008	5.00%	7,200,000	<b>2</b>
1996 RB	03/01/1996	11/01/2015	5.00%	21,705,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>30,605,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 30,605,000**

### 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.

---

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

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,161,396	1
<b>Accruals:</b>		
Charged water department expense	1,272,282	2
Charged electric department expense		3
Charged sewer department expense	43,292	4
<b>Other (explain):</b>		
FICA capitalized to construction	20,592	5
FICA charged to merchandising & jobbing, stores & vehicle expense	7,084	6
<b>Total Accruals and other credits</b>	<b>1,343,250</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,104,847	7
Social Security taxes	169,621	8
PSC Remainder Assessment	14,320	9
<b>Other (explain):</b>		
Correction of 1996 tax equivalency by City (See footnote)	46,893	10
<b>Total payments and other debits</b>	<b>1,335,681</b>	
<b>Balance end of year</b>	<b>1,168,965</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>					
Waterworks Revenue Bond Issue 1991	16,086	99,569	99,653	16,002	1
Waterworks Revenue Bond Issue 1993	65,571	387,691	393,425	59,837	2
Waterworks Revenue Bond Issue 1996	180,969	1,084,087	1,085,815	179,241	3
<b>Subtotal</b>	<b>262,626</b>	<b>1,571,347</b>	<b>1,578,893</b>	<b>255,080</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>262,626</b>	<b>1,571,347</b>	<b>1,578,893</b>	<b>255,080</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	17,084,541					17,084,541	1
<b>Add credits during year:</b>							
For Services	83,078					83,078	2
For Mains	467,602					467,602	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>17,635,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,635,221</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	124,150					124,150	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
Bond Redemption Fund money market	2,049	3
Bond Redemption Fund investments	754,986	4
Debt Reserve Fund money market	2,254	5
Debt Reserve Fund investments	3,037,272	6
<b>Total (Acct. 125):</b>	<b>3,796,561</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,258,221	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>1,258,221</b>	
<b>Other Accounts Receivable (143):</b>		
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)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	12,192	17
<b>Other (specify):</b>		
Due from State of Wisconsin - soil contamination cleanup costs	136,298	18
<b>Total (Acct. 143):</b>	<b>148,490</b>	
<b>Receivables from Municipality (145):</b>		
Receivables placed on tax roll	179,840	19
Balance for sewer portion of meter & billing expense	20,972	20
Balance for assessments billed to City	318,158	21
<b>Total (Acct. 145):</b>	<b>518,970</b>	
<b>Prepayments (165):</b>		
Prepaid fire protection - Town of Scott	2,302	22
Prepaid insurance	168	23
Prepaid office supplies	6,309	24
Prepaid equipment maintenance contracts	4,794	25
<b>Total (Acct. 165):</b>	<b>13,573</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Overbilling to City for Public Fire Protection	5,059	31
Sewer collections payable	1,139,960	32
<b>Total (Acct. 233):</b>	<b>1,145,019</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
Deferred private fire protection charges	25,521 <b>33</b>
<b>Total (Acct. 253):</b>	<b>25,521</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	76,972,612	0	0	0	<b>76,972,612</b>	<b>1</b>	
Materials and Supplies	398,733	0	0	0	<b>398,733</b>	<b>2</b>	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation	15,869,608	0	0	0	<b>15,869,608</b>	<b>4</b>	
Customer Advances for Construction					<b>0</b>	<b>5</b>	
Contributions in Aid of Construction	17,359,881	0	0	0	<b>17,359,881</b>	<b>6</b>	
<b>Other (specify):</b>						<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>44,141,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,141,856</b>		
Net Operating Income	3,246,212	0	0	0	<b>3,246,212</b>	<b>8</b>	
<b>Net Operating Income as a percent of Average Net Rate Base</b>							
	<b>7.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.35%</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	204,288	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	38,017,395	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>38,221,683</b>	
<b>Net Income</b>		
Net Income	3,007,309	5
<b>Percent Return on Proprietary Capital</b>	<b>7.87%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

NONE

---

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

APPROXIMATELY 1.5% INCREASE IN REVENUE DUE TO 3% RATE INCREASE  
EFFECTIVE 7/1/97.

---

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

NONE

---

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

NONE

---

**7. Any additional matters.**

NONE

**FINANCIAL SECTION FOOTNOTES**

**Bonds (Accts. 221 and 222) (Page F-14)**

1991 REVENUE BOND ISSUE HAS A FLOATING INTEREST RATE OF 65% OF PRIME WITH A MAXIMUM OF 12.25% PER ANNUM.

1991 REVENUE BOND INTEREST RATE CALCULATED BY DIVIDING NOVEMBER INTEREST PAYMENT BY BONDS OUTSTANDING.

1993 AND 1996 REVENUE BOND INTEREST RATES CALCULATED BY DIVIDING NEXT YEAR'S INTEREST REQUIREMENT BY YEAR-END BONDS OUTSTANDING.

**Taxes Accrued (Acct. 236) (Page F-16)**

Error was made in calculating 1996 tax equivalency due to misinterpretation of law limiting tax equivalency to greater of 1996 calculated tax equivalency and 1995 tax equivalency. Originally interpreted as 1995 tax equivalency expense, but later was clarified by the PSC to be tax equivalency PAID in 1995.

1995 tax equivalency accrued in 1995 = \$1,151,740  
 1994 tax equivalency paid in 1995 = \$1,104,847

-----  
 \$ 46,893  
 =====

Therefore, this delayed correction is being included in the same accounts which would have been charged if the item had not been delayed. This is per UNIFORM SYSTEM OF ACCOUNTS - GENERAL INSTRUCTIONS # 7 - DELAYED ITEMS.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	9,817,018	1
<b>Total Sales of Water</b>	<b>9,817,018</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	50,749	2
Miscellaneous Service Revenues (471)	36,516	3
Rents from Water Property (472)	25,425	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	109,440	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>222,130</b>	
<b>Total Operating Revenues</b>	<b>10,039,148</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	50,909	8
Pumping Expenses (620-633)	624,864	9
Water Treatment Expenses (640-652)	549,702	10
Transmission and Distribution Expenses (660-678)	1,622,241	11
Customer Accounts Expenses (901-905)	249,126	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,014,552	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,111,394</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,456,153	15
Amortization Expense (404-407)		16
Taxes (408)	1,225,389	17
<b>Total Other Operating Expenses</b>	<b>2,681,542</b>	
<b>Total Operating Expenses</b>	<b>6,792,936</b>	
<b>NET OPERATING INCOME</b>	<b>3,246,212</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	4	3,121	4,008	1
Commercial	47	15,363	19,083	2
Industrial	2	3,021	4,104	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>53</b>	<b>21,505</b>	<b>27,195</b>	
Metered Sales to General Customers (461)				
Residential	30,392	1,867,228	4,032,817	4
Commercial	3,055	1,116,162	1,742,780	5
Industrial	139	2,640,498	2,528,497	6
<b>Total Metered Sales to General Customers (461)</b>	<b>33,586</b>	<b>5,623,888</b>	<b>8,304,094</b>	
Private Fire Protection Service (462)	236		100,074	7
Public Fire Protection Service (463)	1		1,188,282	8
Other Sales to Public Authorities (464)	144	138,812	197,373	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>34,020</b>	<b>5,784,205</b>	<b>9,817,018</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	1,188,282	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>1,188,282</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	50,749	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>50,749</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Transfer initiation fee	28,625	7
Reconnection and valve turn-on charges	7,891	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>36,516</b>	
<b>Rents from Water Property (472):</b>		
Clear water meter rental charges	7,946	9
Hydrant wrench & hookup rental charges	4,279	10
Rental of elevated tank site by cellular phone company	13,200	11
<b>Total Rents from Water Property (472)</b>	<b>25,425</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		12
<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	97,192	13
<b>Other (specify):</b> Realtor letter charges	3,300	14
Frozen meter charges and thawing frozen services	452	15
Sale of miscellaneous material & supplies	8,496	16
<b>Total Other Water Revenues (474)</b>	<b>109,440</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		17
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	7,976	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	2,121	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	40,812	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>50,909</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	17,797	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	311,773	17
Pumping Labor and Expenses (624)	22,623	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	68,717	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	31,287	22
Maintenance of Structures and Improvements (631)	38,328	23
Maintenance of Power Production Equipment (632)	2,723	24
Maintenance of Pumping Equipment (633)	131,616	25
<b>Total Pumping Expenses</b>	<b>624,864</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	39,324	26
Chemicals (641)	122,653	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	211,182	<b>28</b>
Miscellaneous Expenses (643)	69,322	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	12,743	<b>31</b>
Maintenance of Structures and Improvements (651)	33,794	<b>32</b>
Maintenance of Water Treatment Equipment (652)	60,684	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>549,702</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	62,569	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	192,692	<b>36</b>
Meter Expenses (663)	41,779	<b>37</b>
Customer Installations Expenses (664)	11,997	<b>38</b>
Miscellaneous Expenses (665)	93,411	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	61,062	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	809,810	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	213,396	<b>46</b>
Maintenance of Meters (676)	46,093	<b>47</b>
Maintenance of Hydrants (677)	89,432	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,622,241</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	69,302	<b>51</b>
Customer Records and Collection Expenses (903)	177,272	<b>52</b>
Uncollectible Accounts (904)	2,552	<b>53</b>

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>249,126</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	236,982	<b>56</b>
Office Supplies and Expenses (921)	34,995	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	42,273	<b>59</b>
Property Insurance (924)	22,856	<b>60</b>
Injuries and Damages (925)	22,769	<b>61</b>
Employee Pensions and Benefits (926)	511,811	<b>62</b>
Regulatory Commission Expenses (928)	11	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	43,067	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	99,788	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>1,014,552</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,111,394</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	All water	1,158,280	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1997 average NBV @ tax rate X 50%	27,106	<b>2</b>
<b>Net property tax equivalent</b>		<b>1,131,174</b>	
Social Security	All water	170,650	<b>3</b>
PSC Remainder Assessment	All water	14,320	<b>4</b>
Other (specify):			
Less: Correction of 1996 tax equiv.	All water	(46,893)	<b>5</b>
Less: FICA capitalized to WIP	All water	(20,592)	<b>6</b>
Less: FICA charged to sewer dept.	FICA on meter dept. & billing wages X 50%	(16,186)	<b>7</b>
Less: FICA allocated to stores expense	All water	(1,973)	<b>8</b>
Less: FICA allocated to vehicle expense	All water	(5,104)	<b>9</b>
Less: FICA allocated to jobbing expense	All water	(7)	<b>10</b>
<b>Total tax expense</b>		<b>1,225,389</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills						3
County tax rate	mills						4
Local tax rate	mills		9.266185				5
School tax rate	mills		11.693025				6
Voc. school tax rate	mills		1.302714				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>22.261924</b>				<b>10</b>
Less: state credit	mills		2.026896				11
<b>Net tax rate</b>	mills		<b>20.235028</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.266185</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.995739</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.261924</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.261924</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>1.000000</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.235028</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.235028</b>				<b>21</b>
Utility Plant, Jan. 1	\$	76,134,415	76,134,415				22
Materials & Supplies	\$	402,459	402,459				23
<b>Subtotal</b>	\$	<b>76,536,874</b>	<b>76,536,874</b>				<b>24</b>
Less: Plant Outside Limits	\$	17,857,920	17,857,920				25
<b>Taxable Assets</b>	\$	<b>58,678,954</b>	<b>58,678,954</b>				<b>26</b>
Assessment Ratio	dec.		0.975500				27
<b>Assessed Value</b>	\$	<b>57,241,320</b>	<b>57,241,320</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.235028</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,158,280</b>	<b>1,158,280</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	1,104,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,158,280</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<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)	13,355		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	1,539,207		7
Wells and Springs (314)	350,850		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	9,778,455		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>11,681,867</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	90,419		12
Structures and Improvements (321)	3,951,188	32,521	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	1,369,838		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	1,522,482	37,320	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>6,933,927</b>	<b>69,841</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	18,727	208,649	21
Structures and Improvements (331)	3,753,919		22
Water Treatment Equipment (332)	1,386,979		23
<b>Total Water Treatment Plant</b>	<b>5,159,625</b>	<b>208,649</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	27,470		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)			13,355	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,539,207	7
Wells and Springs (314)			350,850	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			9,778,455	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>11,681,867</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			90,419	12
Structures and Improvements (321)			3,983,709	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,369,838	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	14,988		1,544,814	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>14,988</b>	<b>0</b>	<b>6,988,780</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			227,376	21
Structures and Improvements (331)			3,753,919	22
Water Treatment Equipment (332)			1,386,979	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,368,274</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			27,470	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,282,088		26
Transmission and Distribution Mains (343)	30,699,127	2,254,121	27
Fire Mains (344)			28
Services (345)	5,875,047	343,712	29
Meters (346)	2,746,360	222,329	30
Hydrants (348)	2,864,619	246,090	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>44,494,711</b>	<b>3,066,252</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	147,406		33
Structures and Improvements (390)	1,953,092	13,744	34
Office Furniture and Equipment (391)	158,103	5,593	35
Computer Equipment (391.1)	841,306	63,589	36
Transportation Equipment (392)	874,630	194,556	37
Stores Equipment (393)	17,073	1,792	38
Tools, Shop and Garage Equipment (394)	405,090	29,095	39
Laboratory Equipment (395)	22,994		40
Power Operated Equipment (396)	444,009	10,625	41
Communication Equipment (397)	130,149		42
SCADA Equipment (397.1)	2,163,482		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>7,157,334</b>	<b>318,994</b>	
<b>Total utility plant in service directly assignable</b>	<b>75,427,464</b>	<b>3,663,736</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>75,427,464</b>	<b>3,663,736</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)	88,095		2,193,993	26
Transmission and Distribution Mains (343)	133,684		32,819,564	27
Fire Mains (344)			0	28
Services (345)	16,070		6,202,689	29
Meters (346)	237,995		2,730,694	30
Hydrants (348)	26,470		3,084,239	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>502,314</b>	<b>0</b>	<b>47,058,649</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			147,406	33
Structures and Improvements (390)			1,966,836	34
Office Furniture and Equipment (391)			163,696	35
Computer Equipment (391.1)			904,895	36
Transportation Equipment (392)	43,686		1,025,500	37
Stores Equipment (393)			18,865	38
Tools, Shop and Garage Equipment (394)	2,348		431,837	39
Laboratory Equipment (395)			22,994	40
Power Operated Equipment (396)	10,103		444,531	41
Communication Equipment (397)			130,149	42
SCADA Equipment (397.1)			2,163,482	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>56,137</b>	<b>0</b>	<b>7,420,191</b>	
<b>Total utility plant in service directly assignable</b>	<b>573,439</b>	<b>0</b>	<b>78,517,761</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>573,439</b>	<b>0</b>	<b>78,517,761</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	401,879	1.00%	15,392	3
Wells and Springs (314)	189,373	3.38%	11,859	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	2,287,028	1.00%	97,785	6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b><u>2,878,280</u></b>		<b><u>125,036</u></b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	775,892	2.13%	84,506	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	81,955	4.00%	54,794	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	521,020	2.63%	40,335	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b><u>1,378,867</u></b>		<b><u>179,635</u></b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,590,365	1.85%	69,448	16
Water Treatment Equipment (332)	851,962	2.70%	37,449	17
<b>Total Water Treatment Plant</b>	<b><u>2,442,327</u></b>		<b><u>106,897</u></b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	613,902	2.29%	51,251	19
Transmission and Distribution Mains (343)	2,268,907	0.77%	286,547	20
Fire Mains (344)				21
Services (345)	1,585,949	1.82%	109,907	22
Meters (346)	268,364	8.33%	305,119	23
Hydrants (348)	477,108	1.46%	43,427	24
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<b><u>5,214,230</u></b>		<b><u>796,251</u></b>	

**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					417,271	3
314					201,232	4
315					0	5
316					2,384,813	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,003,316</b>	
321					860,398	8
322					0	9
323					136,749	10
324					0	11
325	14,988				546,367	12
326					0	13
327					0	14
328					0	15
	<b>14,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,543,514</b>	
331					1,659,813	16
332					889,411	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,549,224</b>	
341					0	18
342	88,095				577,058	19
343	133,684				2,421,770	20
344					0	21
345	16,070		5,962		1,685,748	22
346	237,995				335,488	23
348	26,470		1,716		495,781	24
349					0	25
	<b>502,314</b>	<b>0</b>	<b>7,678</b>	<b>0</b>	<b>5,515,845</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	516,429	2.33%	45,667	<b>26</b>
Office Furniture and Equipment (391)	107,234	8.33%	13,403	<b>27</b>
Computer Equipment (391.1)	144,798	14.29%	124,766	<b>28</b>
Transportation Equipment (392)	508,144	16.67%	90,533	<b>29</b>
Stores Equipment (393)	13,988	6.25%	1,123	<b>30</b>
Tools, Shop and Garage Equipment (394)	200,720	7.92%	33,142	<b>31</b>
Laboratory Equipment (395)	6,444	6.67%	1,534	<b>32</b>
Power Operated Equipment (396)	275,238	10.00%	27,408	<b>33</b>
Communication Equipment (397)	128,548	7.14%	1,601	<b>34</b>
SCADA Equipment (397.1)	1,480,558	7.69%	166,372	<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b><u>3,382,101</u></b>		<b><u>505,549</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>15,295,805</u></b>		<b><u>1,713,368</u></b>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>15,295,805</u></u></b>		 <b><u><u>1,713,368</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					562,096	26
391					120,637	27
391.1					269,564	28
392	43,686				554,991	29
393					15,111	30
394	2,348				231,514	31
395					7,978	32
396	10,103				292,543	33
397					130,149	34
397.1					1,646,930	35
398					0	36
399					0	37
	<b>56,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,831,513</b>	
	<b>573,439</b>	<b>0</b>	<b>7,678</b>	<b>0</b>	<b>16,443,412</b>	
					<b>0</b>	<b>38</b>
	<b>573,439</b>	<b>0</b>	<b>7,678</b>	<b>0</b>	<b>16,443,412</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	800	521,476	464	522,740	1
February		459,247	583	459,830	2
March		499,081	463	499,544	3
April	757	500,455	3,155	504,367	4
May		519,001	459	519,460	5
June		597,182	467	597,649	6
July	753	644,853	491	646,097	7
August		648,364	1,607	649,971	8
September		606,247	652	606,899	9
October	803	614,746	422	615,971	10
November		549,355	415	549,770	11
December		541,467	475	541,942	12
<b>Total for year</b>	<b>3,113</b>	<b>6,701,474</b>	<b>9,653</b>	<b>6,714,240</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,714,240	16
Less: Water sold				5,784,205	17
Losses and unaccounted for				930,035	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				25,486,000	21
Date of maximum: 8/1/1997					22
Cause of maximum:					23
Watering lawns and gardens, pool filling, car washing, etc.					
Minimum gallons pumped by all methods in any one day during reporting year				12,971,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				11,349,429	26
If water is purchased: Vendor Name: Town of Scott					27
Point of Delivery: 25 City of Green Bay customers served by Town of Scott					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>	
DEEP WELL - MILITARY AVENUE	10	809	19	1,872,000	Yes	<b>1</b>
DEEP WELL - HWY 54/57	2	132	12	1,440,000	Yes	<b>2</b>
DEEP WELL - EASTMAN AVENUE	3	943	17	1,109,000	Yes	<b>3</b>
DEEP WEEL - DECKNER AVENUE	4	973	20	994,000	Yes	<b>4</b>
DEEP WELL - CASS STREET	5	918	15	1,260,000	Yes	<b>5</b>
DEEP WELL - MASON STREET	6	917	16	1,469,000	Yes	<b>6</b>
DEEP WELL - SEVENTH STREET	7	860	17	1,728,000	Yes	<b>7</b>
DEEP WELL - HIGHLAND AVENUE	8	777	19	1,613,000	Yes	<b>8</b>
DEEP WELL - BOND STREET	9	807	15	1,757,000	Yes	<b>9</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)	
LAKE MICHIGAN	NORTH	6,000	60	42	1
LAKE MICHIGAN	SOUTH	3,000	27	42	2

### 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	54/57 WELL BOOSTER 1	54/57 WELL BOOSTER 2	54/57 WELL PUMP	1
Location	54/57 WELL	54/57 WELL	54/57 WELL	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1956	1956	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1956	1956	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7TH ST. WELL BOOSTER	7TH STREET WELL PUMP	BOND WELL BOOSTER	14
Location	SEVENTH STREET WELL	SEVENTH STREET WELL	BOND STREET WELL	15
Purpose	S	P	S	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	AMERICAN INDUSTRIAL	AURORA	18
Year Installed	1948	1989	1947	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,150	1,200	900	21
Pump Motor or Standby Engine Mfr	G.E.	U.S.	U.S.	23
Year Installed	1948	1986	1947	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	200	60	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	BOND WELL PUMP	CASS WELL BOOSTER	CASS WELL PUMP	1
Location	BOND STREET WELL	CASS STREET WELL	CASS STREET WELL	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN INDUSTRIAL	DE LAVAL	SIMMONS	5
Year Installed	1989	1980	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,220	1,500	875	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1947	1980	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DECKNER WELL BOOSTER	DECKNER WELL PUMP	EASTMAN WELL PUMP	14
Location	DECKNER AVENUE WELL	DECKNER AVENUE WELL	EASTMAN AVENUE WELL	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	SIMMONS	FAIRBANKS MORSE	18
Year Installed	1938	1990	1991	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	690	770	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	U.S.	23
Year Installed	1938	1992	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	100	150	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	GRANDVIEW PUMP 1	GRANDVIEW PUMP 2	GRANDVIEW PUMP 3	1
Location	GRANDVIEW STATION	GRANDVIEW STATION	GRANDVIEW STATION	2
Purpose	S	S	S	3
Destination	D	D	D	4
Pump Manufacturer	ITT A-C	ITT A-C	ITT A-C	5
Year Installed	1992	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,800	2,760	3,710	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	125	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLAND WELL PUMP	KEWAUNEE BOOSTER 1	KEWAUNEE BOOSTER 2	14
Location	HIGHLAND AVENUE WELL	KEWAUNEE BOOSTER	KEWAUNEE BOOSTER	15
Purpose	P	S	S	16
Destination	D	T	T	17
Pump Manufacturer	AMERICAN TURBINE	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1993	1968	1968	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	15,600	15,600	21
Pump Motor or Standby Engine Mfr	U.S.	WESTINGHOUSE	WESTINGHOUSE	23
Year Installed	1951	1968	1968	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	1,750	1,750	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	LAKE INTAKE PUMP 1	LAKE INTAKE PUMP 2	LAKE INTAKE PUMP 3	1
Location	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	DE LAVAL	DE LAVAL	DE LAVAL	5
Year Installed	1956	1956	1956	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,666	6,666	5,000	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1956	1956	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	700	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE INTAKE PUMP 4	LAKE INTAKE PUMP 5	MASON WELL PUMP	14
Location	LAKE MICHIGAN STATION	LAKE MICHIGAN STATION	MASON STREET WELL	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	DE LAVAL	DE LAVAL	AMERICAN TURBINE	18
Year Installed	1956	1962	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,819	6,666	1,020	21
Pump Motor or Standby Engine Mfr	G.E.	G.E.	WESTINGHOUSE	23
Year Installed	1956	1962	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	600	700	150	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	MILITARY WELL PUMP	NINTH STREET PUMP 1	NINTH STREET PUMP 2	1
Location	MILITARY AVENUE WELL	9TH STREET STATION	9TH STREET STATION	2
Purpose	P	S	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	ITT A-C	ITT A-C	5
Year Installed	1951	1995	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,300	2,340	2,340	8
Pump Motor or Standby Engine Mfr	U.S.	TOSHIBA	TOSHIBA	10
Year Installed	1951	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NINTH STREET PUMP 3	ST. ANTHONY PUMP 1	ST. ANTHONY PUMP 2	14
Location	9TH STREET STATION	ST. ANTHONY STATION	ST. ANTHONY STATION	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	ITT A-C	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1995	1958	1958	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,340	300	700	21
Pump Motor or Standby Engine Mfr	TOSHIBA	FAIRBANKS MORSE	WESTINGHOUSE	23
Year Installed	1995	1958	1982	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	15	50	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	CASS STREET # 5	FILTRATION PLANT	GRANDVIEW	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1938	1975	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	0	8	6
Total capacity in gallons	1,500,000	8,000,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)	30.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

## 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	HE-NIS-RA PARK	HURON	HWY. 54/57 # 4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1981	1992	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	185	115	6	6
Total capacity in gallons	2,000,000	750,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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

## 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	MOUNT MARY	NORHT BROADWAY	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1958	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	204	150	6
Total capacity in gallons	50,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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

### 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)
L	D	0.750	3,844				3,844
M	D	0.750	3,742				3,742
M	D	1.000	9,889				9,889
M	D	1.250	282				282
M	D	1.500	3,658				3,658
M	D	2.000	19,950		270		19,680
M	D	2.500	842				842
M	D	4.000	20,220	12	42		20,190
M	D	6.000	772,525	603	9,244		763,884
P	D	6.000	7,947				7,947
M	D	8.000	685,487	15,416	7,124		693,779
M	S	8.000	2,316				2,316
P	D	8.000	313				313
M	D	10.000	146,696	19	3,283		143,432
M	D	12.000	396,399	17,174	6,688		406,885
M	T	12.000	956				956
M	D	16.000	139,328	5,160	274		144,214
M	S	16.000	6,687				6,687
M	T	16.000	4,603				4,603
M	D	18.000	1,992				1,992
M	D	20.000	69				69
P	S	20.000	4,346				4,346
M	D	24.000	3,195				3,195
M	S	24.000	7,118				7,118
M	T	24.000	2,435				2,435
P	S	24.000	20,078				20,078
P	S	30.000	2,774				2,774
P	T	30.000	300				300
M	S	36.000	1,700				1,700
P	S	36.000	72,314				72,314
<b>Total Within Municipality</b>			<b>2,342,005</b>	<b>38,384</b>	<b>26,925</b>	<b>0</b>	<b>2,353,464</b>
P	S	36.000	60,600				60,600

### 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	S	42.000	76,948				76,948
<b>Total Outside of Municipality</b>			<b>137,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,548</b>
<b>Total Utility</b>			<b>2,479,553</b>	<b>38,384</b>	<b>26,925</b>	<b>0</b>	<b>2,491,012</b>

32

### 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	0.750	4,548		51		4,497		1
M	0.750	17,953	21	165		17,809		2
L	1.000	1				1		3
M	1.000	8,617	276	9		8,884		4
M	1.250	1				1		5
M	1.500	615	9	3		621		6
M	2.000	489	6	6		489		7
M	2.500	3				3		8
M	3.000	84		1		83		9
M	4.000	182	4	2		184		10
M	6.000	186	5	1		190		11
M	8.000	113	5	1		117		12
M	10.000	32				32		13
M	12.000	14				14		14
<b>Total Utility</b>		<b>32,838</b>	<b>326</b>	<b>239</b>	<b>0</b>	<b>32,925</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	21,334	324	1,846	(7)	19,805	839	1
0.750	13,708	569	969	5	13,313	310	2
1.000	812	60	115	(2)	755	40	3
1.500	759	43	54	(3)	745	247	4
2.000	539	46	43	(3)	539	146	5
2.500	3			(1)	2		6
3.000	116	8	20	8	112	12	7
4.000	97	3	24	(2)	74	25	8
6.000	42	11	16	7	44	22	9
8.000	8	1	3		6	6	10
<b>Total:</b>	<b>37,418</b>	<b>1,065</b>	<b>3,090</b>	<b>2</b>	<b>35,395</b>	<b>1,647</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	18,451	755	18	6		575	19,805	1
0.750	12,067	776	22	12		436	13,313	2
1.000	160	458	22	9		106	755	3
1.500	93	490	22	14		126	745	4
2.000	53	293	33	40		120	539	5
2.500						2	2	6
3.000	4	46	10	29		23	112	7
4.000	1	28	10	18		17	74	8
6.000		4	16	4		20	44	9
8.000			4	1		1	6	10
<b>Total:</b>	<b>30,829</b>	<b>2,850</b>	<b>157</b>	<b>133</b>	<b>0</b>	<b>1,426</b>	<b>35,395</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	3,276	113	63		3,326	2
<b>Total Fire Hydrants</b>	<b>3,276</b>	<b>113</b>	<b>63</b>	<b>0</b>	<b>3,326</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: 1,668  
 Number of distribution system valves end of year: 6,580  
 Number of distribution valves operated during year: 3,327

**WATER OPERATING SECTION FOOTNOTES**

**Water Operating Revenues - Sales of Water (Page W-02)**

Unmetered sales to Public Authorities has been entered on the line titled Unmetered Sales to Residential since there is no line for Public Authorities.

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

- Acct 616 - increase due to contractor hired in 1997 to locate 13 miles of supply main from lake station to filtration plant, map GPS coordinates, research legal right-of-ways and prepare drawings.
- Acct 631 - increase due to \$12,233 of tuckpointing, door, window and roof repairs at lake station, Kewaunee booster station, St. Anthony Drive booster station and Highland Avenue well station done in 1997.
- Acct 633 - increase due to \$25,000 paid to contractor to clean out Military Avenue well casing as part of well rebuilding project in 1997.
- Acct 652 - increase due to full-time filter plant technician/electrician's wages.
- Acct 663 - decrease due to customer service person's position not filled immediately after retirement.
- Acct 665 - increase due to full year of wages charged in 1997 for GIS mapping technician.
- Acct 672 - decrease due to painting of Broadway elevated tank in 1996.
- Acct 921 - decrease due to non-capitalized office equipment expensed in 1996
- Acct 925 - decrease due to workmans compensation audit in 1996.

**Taxes (Acct. 408 - Water) (Page W-06)**

Error was made in calculating 1996 tax equivalency due to misinterpretation of law limiting tax equivalency to greater of 1996 calculated tax equivalency and 1995 tax equivalency. Originally interpreted as 1995 tax equivalency expense, but later was clarified by the PSC to be tax equivalency PAID in 1995.

1995 tax equivalency accrued in 1995 = \$1,151,740

1994 tax equivalency paid in 1995 = \$1,104,847

-----  
 \$ 46,893  
 =====

Therefore, this delayed correction is being included in the same accounts which would have been charged if the item had not been delayed. This is per UNIFORM SYSTEM OF ACCOUNTS - GENERAL INSTRUCTIONS # 7 - DELAYED ITEMS.

## WATER OPERATING SECTION FOOTNOTES

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

Acct 321 - Abrams & Edison vault installed- \$32,521.  
 Acct 325 - Military Avenue well pump installed- \$37,320, retire Military Avenue well pump replaced- (\$14,988).  
 Acct 330 - 18.07 acres of land purchased at filtration plant- \$208,649.  
 Acct 342 - retire Seventh Street tank razed- (\$88,095).  
 Acct 343 - 38,384 feet of main installed- \$2,254,121, 26,925 feet of main retired- (\$133,684).  
 Acct 345 - 326 services installed- \$343,712, 239 services retired- (\$16,070)  
 Acct 346 - 1,065 meters purchased- \$222,329, 3,090 meters retired- (\$237,995).  
 Acct 348 - 113 hydrants installed- \$246,090, 63 hydrants retired- (\$26,470).  
 Acct 390 - Adams Street office building chain link fence installed- \$1,388, Adams Street office building underground sprinkler system installed- \$6,786, Adams Street vehicle building overhead door opening and new walls installed- \$5,570.  
 Acct 391.1 - 600 line/minute printer- \$3,300, laptop PC- \$1,814, fiber optic hookup to City Hall- \$10,696, 3 PC's with monitors- \$5,857, 4GB external tape drive- \$2,550, software & programming- \$38,345 laserjet printer- \$1,027  
 Acct 392 - 3 new service vans- \$53,395, 2 new dump trucks- \$137,181, new service body & crane on unit 39- \$3,980, retire 1984 station wagon sold- (\$8,370), retire two 1987 service vans sold- (\$21,760), retire 1988 service van sold- (\$11,056), retire value of service body replaced on unit 39- (\$2,500).  
 Acct 394 - vehicle engine analyzer system- \$12,673, trench shields- \$1,378, underground facilities locator- \$795, portable compactor- \$4,650, portable generator- \$916, welder- \$3,588, tool chests- \$2,203, snow plow- \$2,892.  
 Acct 396 - new trailer-mount air compressor- \$10,625, retire 1980 air compressor- (\$10,103).

### Water Mains (Page W-17)

Pipe material classified as "P - plastic and other non-metal" is steel reinforced concrete pipe.  
 Main added is financed by property owner assessments or paid for by the Utility.  
 Main assessments up to and including 8" - \$19.50 per foot.  
 Main assessments over 8" - \$22.00 per foot.  
 No assessments were deferred.

### Water Services (Page W-18)

Services added during the year are financed by assessments and direct billing to the owner/developer per schedule Cz-1.  
 Subdivision development assessments:  
 107 services @ \$500.00 per service = \$53,500.00  
 Non-subdivision development services installed:  
 219 services @ actual cost = \$83,077.64  
 No assessments were deferred.

### Hydrants and Distribution System Valves (Page W-20)

All hydrant leads are 6" or larger.