



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

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
 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 (Acct. 221)	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
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID J PASEWALD

Title: CITY CLERK - TREASURER

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID J PASEWALD
Title: CITY CLERK - TREASURER

Office Address:
404 E. LAKE STREET
HORICON, WI 53032

Telephone:
Fax Number: (920) 485 - 3503

E-mail Address:
Name: JERROLD HERMAN
Title: UTILITIES SUPERVISOR

Office Address:
404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3544
Fax Number: (920) 485 - 3503

E-mail Address:
Name: RICHARD L GRESHAY
Title: MAYOR

Office Address:
404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500
Fax Number: (920) 485 - 3503

E-mail Address:
Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:
REINHARDT KIESOW
LLOYD WAGENER, CHAIRMAN
LAUREL WIESE

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707

Contact Person:

Title:

Telephone: (608) 244 - 6622

Fax Number: (608) 249 - 8532

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)	464,278	395,218	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	145,530	256,804	2
Depreciation Expense (403)	40,121	35,329	3
Amortization Expense (404-407)	0		4
Taxes (408)	50,767	50,993	5
Total Operating Expenses	236,418	343,126	
Net Operating Income	227,860	52,092	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	227,860	52,092	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	2,187	1,771	10
Miscellaneous Nonoperating Income (421)	7,052		11
Total Other Income	9,239	1,771	
Total Income	237,099	53,863	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	237,099	53,863	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,175	11,192	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	22,229	22,845	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,404	34,037	
Net Income	204,695	19,826	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	445,354	425,528	20
Balance Transferred from Income (433)	204,695	19,826	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	650,049	445,354	

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 income	2,187	5
Total (Acct. 419):	2,187	
Miscellaneous Nonoperating Income (421):		
Reclassify salvage sold in 1997 but retired in 1996.	7,052	6
Total (Acct. 421):	7,052	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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)					0	1
Costs & 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):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	464,278	0	0	0	464,278	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	464,278	0	0	0	464,278	

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	92,756		92,756	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	1,809		1,809	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	94,565	0	94,565	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,378,761	2,219,755	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	574,703	549,578	2
Net Utility Plant	1,804,058	1,670,177	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,936	4,936	6
Special Funds (125)	0		7
Total Other Property and Investments	5,436	5,436	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,206	13,600	8
Temporary Cash Investments (132)	13,749	13,344	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	98,921	90,664	11
Other Accounts Receivable (143)	138,756	149,876	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,708	167	14
Materials and Supplies (150)	19,318	18,861	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	284,658	286,512	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,094,152	1,962,125	

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)	415,799	412,379	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	650,049	445,354	23
Total Proprietary Capital	1,065,848	857,733	
LONG-TERM DEBT			
Bonds (221)	170,000	190,000	24
Advances from Municipality (223)	277,758	355,819	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	447,758	545,819	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	9,413	19,518	28
Payables to Municipality (233)	285,264	292,389	29
Customer Deposits (235)			30
Taxes Accrued (236)	44,843	44,843	31
Interest Accrued (237)	2,511	4,545	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	342,031	361,295	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	238,515	197,278	41
Total Liabilities and Other Credits	2,094,152	1,962,125	

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)	2,378,761	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,378,761	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	574,703	0	0	0	10
Total Accumulated Provision	574,703	0	0	0	
Net Utility Plant	1,804,058	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	549,578				549,578	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,121				40,121	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,770				2,770	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	42,891	0	0	0	42,891	13
Debits during year						14
Book cost of plant retired	17,766				17,766	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	17,766	0	0	0	17,766	19
Balance End of Year	574,703	0	0	0	574,703	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	1
Other (specify):					
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	500	0	0	500	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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 for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,318	18,861
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	19,318	18,861

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	412,379	1
Changes during year (explain):		
TIF contributed services	3,420	2
Balance end of year	<u><u>415,799</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 MRB	10/01/1994	10/01/2004	5.00%	170,000	1
Total Bonds (Account 221):				170,000	

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)					
1996 Advance	03/20/1996	03/20/1998	10.00%	5,718	1
1984 Advance	06/01/1984	06/01/2008	6.00%	272,040	2
Total for Account 223				277,758	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	44,843	1
Accruals:		
Charged water department expense	50,767	2
Charged electric department expense		3
Charged sewer department expense	1,579	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>52,346</u>	
Taxes paid during year:		
County, state and local taxes	44,843	6
Social Security taxes	7,003	7
PSC Remainder Assessment	500	8
Other (explain):		
NONE		9
Total payments and other debits	<u>52,346</u>	
Balance end of year	<u><u>44,843</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 MRB's	2,613	10,175	10,450	2,338	1
Subtotal	2,613	10,175	10,450	2,338	
Advances from Municipality (223)					
1984 Advance	1,932	5,264	7,023	173	2
Short term note	0	16,965	16,965	0	3
Subtotal	1,932	22,229	23,988	173	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	4,545	32,404	34,438	2,511	

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	197,278					197,278	1
Add credits during year:							
For Services	8,434					8,434	2
For Mains	24,353					24,353	3
Other (specify):							
Hydrant	1,850					1,850	4
Overhead	6,600					6,600	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	238,515	0	0	0	0	238,515	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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	4,936	2
Total (Acct. 124):	4,936	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	98,921	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	98,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	138,732	9
Merchandising, jobbing and contract work		10
Other (specify):		
Misc. billings	24	11
Total (Acct. 143):	138,756	
Receivables from Municipality (145):		
Additional public fire protection charges	2,902	12
Additional receivables	1,806	13
Total (Acct. 145):	4,708	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

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 Deferred Debits (183):		
NONE		16
Total (Acct. 183):		0
Payables to Municipality (233):		
Prior years tax equivalents owed to city, 1997 insurance, and varios other	139,420	17
Accounts receivable owed to wastewater	145,844	18
Total (Acct. 233):		285,264
Other Deferred Credits (253):		
NONE		19
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	2,297,205	0	0	0	2,297,205	1
Materials and Supplies	19,089	0	0	0	19,089	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	562,140	0	0	0	562,140	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	217,896	0	0	0	217,896	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,536,258	0	0	0	1,536,258	
Net Operating Income	227,860	0	0	0	227,860	8
Net Operating Income as a percent of Average Net Rate Base						
	14.83%	N/A	N/A	N/A	14.83%	

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	414,089	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	547,701	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	961,790	
Net Income		
Net Income	204,695	5
Percent Return on Proprietary Capital	21.28%	

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)	454,894	1
Total Sales of Water	454,894	
Other Operating Revenues		
Forfeited Discounts (470)	1,114	2
Miscellaneous Service Revenues (471)	3,437	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,833	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,384	
Total Operating Revenues	464,278	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	44	8
Pumping Expenses (620-625)	46,276	9
Water Treatment Expenses (630-635)	(37,054)	10
Transmission and Distribution Expenses (640-655)	34,618	11
Customer Accounts Expenses (901-904)	19,327	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,319	14
Total Operation and Maintenance Expenses	145,530	
Other Operating Expenses		
Depreciation Expense (403)	40,121	15
Amortization Expense (404-407)		16
Taxes (408)	50,767	17
Total Other Operating Expenses	90,888	
Total Operating Expenses	236,418	
NET OPERATING INCOME	227,860	

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	1	8	43	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	8	43	
Metered Sales to General Customers (461)				
Residential	1,259	71,447	182,762	4
Commercial	115	15,258	30,518	5
Industrial	21	70,134	117,582	6
Total Metered Sales to General Customers (461)	1,395	156,839	330,862	
Private Fire Protection Service (462)	3		4,308	7
Public Fire Protection Service (463)	1		111,135	8
Other Sales to Public Authorities (464)	17	4,417	8,546	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,417	161,264	454,894	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

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)	111,135	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)	111,135	
Forfeited Discounts (470):		
Customer late payment charges	1,114	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,114	
Miscellaneous Service Revenues (471):		
Miscellaneous revenue	3,437	7
Total Miscellaneous Service Revenues (471)	3,437	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,930	10
Other (specify): Miscellaneousr water revenues	903	11
Total Other Water Revenues (474)	4,833	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	44	4
Total Source of Supply Expenses	44	
 PUMPING EXPENSES		
Operation Labor (620)	14,247	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,105	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	10,924	9
Total Pumping Expenses	46,276	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,302	10
Chemicals (631)	21,784	11
Operation Supplies and Expenses (632)	702	12
Maintenance of Water Treatment Plant (635)	(60,842)	13
Total Water Treatment Expenses	(37,054)	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,352	16
Maintenance of Mains (651)	12,923	17
Maintenance of Services (652)	6,563	18
Maintenance of Meters (653)	8,704	19
Maintenance of Hydrants (654)	4,214	20
Maintenance of Other Plant (655)	862	21
Total Transmission and Distribution Expenses	34,618	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,183	22
Accounting and Collecting Labor (902)	17,057	23
Supplies and Expenses (903)	1,087	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,327	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,091	27
Office Supplies and Expenses (921)	1,143	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,202	30
Property Insurance (924)	1,806	31
Injuries and Damages (925)	1,497	32
Employee Pensions and Benefits (926)	41,713	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,654	35
Transportation Expenses (933)	2,044	36
Maintenance of General Plant (935)	169	37
Total Administrative and General Expenses	82,319	
 Total Operation and Maintenance Expenses	145,530	

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		44,843	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,579	2
Net property tax equivalent		43,264	
Social Security		7,003	3
PSC Remainder Assessment		500	4
Other (specify): NONE			5
Total tax expense		<u>50,767</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208775				3
County tax rate	mills		6.095479				4
Local tax rate	mills		9.125373				5
School tax rate	mills		10.278281				6
Voc. school tax rate	mills		1.472730				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.180638				10
Less: state credit	mills		1.973186				11
Net tax rate	mills		25.207452				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.125373				14
Combined School Tax Rate	mills		11.751011				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.876384				17
Total Tax Rate	mills		27.180638				18
Ratio of Local and School Tax to Total	dec.		0.768061				19
Total tax net of state credit	mills		25.207452				20
Net Local and School Tax Rate	mills		19.360857				21
Utility Plant, Jan. 1	\$	2,219,755	2,219,755				22
Materials & Supplies	\$	18,861	18,861				23
Subtotal	\$	2,238,616	2,238,616				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,238,616	2,238,616				26
Assessment Ratio	dec.		0.959375				27
Assessed Value	\$	2,147,672	2,147,672				28
Net Local & School Rate	mills		19.360857				29
Tax Equiv. Computed for Current Year	\$	41,581	41,581				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,843					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	2,600		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	66,332		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	71,732	0	
PUMPING PLANT			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	75,140	1,395	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	28,789		20
Total Pumping Plant	385,249	1,395	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	8,323		23
Total Water Treatment Plant	8,323	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,950		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)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			66,332	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	71,732	
PUMPING PLANT				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			279,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,535	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
Total Pumping Plant	0	0	386,644	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
Total Water Treatment Plant	0	0	8,323	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,950	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	141,374		26
Transmission and Distribution Mains (343)	1,057,393	115,540	27
Fire Mains (344)			28
Services (345)	191,021	26,633	29
Meters (346)	130,574	21,000	30
Hydrants (348)	164,424	9,925	31
Other Transmission and Distribution Plant (349)	1,049		32
Total Transmission and Distribution Plant	1,687,785	173,098	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	2,328	152	35
Computer Equipment (391.1)	7,850	4,927	36
Transportation Equipment (392)	23,798		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	10,156	1,306	39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)			41
Communication Equipment (397)	6,942		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)			45
Total General Plant	62,561	6,385	
Total utility plant in service directly assignable	2,215,650	180,878	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,215,650	180,878	

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)			141,374 26
Transmission and Distribution Mains (343)	10,040		1,162,893 27
Fire Mains (344)			0 28
Services (345)	2,300		215,354 29
Meters (346)	5,177		146,397 30
Hydrants (348)	250		174,099 31
Other Transmission and Distribution Plant (349)			1,049 32
Total Transmission and Distribution Plant	17,767	0	1,843,116
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			12,777 36
Transportation Equipment (392)			23,798 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,462 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,942 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,224 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	68,946
Total utility plant in service directly assignable	17,767	0	2,378,761
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,767	0	2,378,761

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			15,724	15,724	1
February			14,404	14,404	2
March			15,208	15,208	3
April			16,475	16,475	4
May			15,790	15,790	5
June			16,297	16,297	6
July			15,425	15,425	7
August			16,367	16,367	8
September			16,582	16,582	9
October			16,932	16,932	10
November			14,919	14,919	11
December			15,792	15,792	12
Total for year	0	0	189,915	189,915	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				7,521	14
Other utility use explanation:					15
Flush hydrants, water leaks, prelube, trickle7					
Water pumped into distribution system				182,394	16
Less: Water sold				161,264	17
Losses and unaccounted for				21,130	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				762	21
Date of maximum: 4/28/1997					22
Cause of maximum:					23
Fill aquatic center					
Minimum gallons pumped by all methods in any one day during reporting year				318	24
Date of minimum: 1/12/1997					25
Total KWH used for pumping for the year				417,500	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)	
MILL STREET	#1	582	8	432,000	Yes	1
MILL STREET	#2	582	8	432,000	Yes	2
BARSTOW STREET	#3	725	12	720,000	Yes	3
CLINTON STREET	#4	786	21	792,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE	LAYNE	5
Year Installed	1946	1978	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	850	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTORS	G.E.	10
Year Installed	1946	1978	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1941			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	1912	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	190	6
Total capacity in gallons	200,000	103,700	106,000	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

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	2.000	110				110
M	D	4.000	13,849		684		13,165
M	D	6.000	56,439	91	320		56,210
M	D	8.000	26,153	953			27,106
M	D	10.000	9,538	2,298			11,836
M	D	12.000	9,337				9,337
Total Within Municipality			115,426	3,342	1,004	0	117,764
Total Utility			115,426	3,342	1,004	0	117,764

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,173	3			1,176	21	1
M	1.000	216	33	22		227	40	2
M	1.250	10				10	1	3
M	1.500	20	1			21	3	4
M	2.000	23	5	1		27	4	5
M	4.000	8	1			9	1	6
M	6.000	3	1			4		7
M	8.000	4				4	4	8
Total Utility		1,457	44	23	0	1,478	74	

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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,082	72	160		994		1
0.750	347	4	2		349	13	2
1.000	43				43	1	3
1.250	2		1		1		4
1.500	26	10			36	4	5
2.000	18	5	1		22		6
3.000	5	2	2		5	2	7
4.000	4				4	1	8
6.000	1	1	1		1	1	9
Total:	1,528	94	167	0	1,455	22	

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	957	33	3	1			994	1
0.750	304	38	4	3			349	2
1.000	7	27	6	3			43	3
1.250		1					1	4
1.500	2	30	2	2			36	5
2.000	2	15	2	3			22	6
3.000			1	4			5	7
4.000			2	2			4	8
6.000			1				1	9
Total:	1,272	144	21	18	0	0	1,455	

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					0	1
Within Municipality	229	5	1		233	2
Total Fire Hydrants	229	5	1	0	233	
Flushing Hydrants						
	4		1		3	3
Total Flushing Hydrants	4	0	1	0	3	

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:	472
Number of distribution system valves end of year:	376
Number of distribution valves operated during year:	142

WATER OPERATING SECTION FOOTNOTES

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

Industrial customer paid billing error.

Water Operation & Maintenance Expenses (Page W-05)

Acct 625 - 1996 had well contamination costs.

Acct 631 - Purchased additional chemicals compared with 1996.

Acct 635 - 1996 contained clean up costs associated with contamination. In 1997 utility had a PECFA reimbursement of \$61,064.

Water Mains (Page W-15)

Developer added \$24,353

Rest added by utility.

Water Services (Page W-16)

Developer added \$\$6,879.

Rest added by utility.

Hydrants and Distribution System Valves (Page W-18)

Developer added \$1,850

Rest was added by utility.
