



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF JACKSON WATER UTILITY

Principal Office: N168 W20733 MAIN STREET  
P.O. BOX 147  
JACKSON, WI 53037

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF JACKSON WATER UTILITY

**Utility Address:** N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**When was utility organized?** 11/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DELMORE A BEAVER

**Title:** ADMINISTRATOR/CLERK

**Office Address:**

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**Telephone:** (414) 677 - 9001

**Fax Number:** (414) 677 - 1710

**E-mail Address:**

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

**Name:** MR JAMES R FRECHETTE CPA

**Title:** SOLE PRACTITIONER

**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (414) 594 - 3995

**Fax Number:** (414) 594 - 3996

**E-mail Address:** copper05@aol.com

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

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

**Name:** MR JAMES R FRECHETTE CPA

**Title:** SOLE PRACTITIONER

**Office Address:** JAMES R FRECHETTE

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (414) 594 - 3995

**Fax Number:** (414) 594 - 3996

**E-mail Address:** copper05@aol.com

**Date of most recent audit report:** 3/25/1998

**Period covered by most recent audit:** For the year ended December 31, 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR GORDON BELL

**Title:** DEPARTMENT HEAD-WATER UTILITY

**Office Address:**

N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**Telephone:** (414) 677 - 9001

**Fax Number:** (414) 677 - 1710

**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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

LARRY HATKE, VILLAGE TRUSTEE

JOHN KRUPKE, VILLAGE TRUSTEE

PHIL LAUBENHEIMER, VILLAGE TRUSTEE

SCOTT MITTELSTEADT, VILLAGE TRUSTEE

DONNA SPAETH, VILLAGE PRESIDENT

JOHN WALTHER, VILLAGE TRUSTEE

MICHAEL WYSOCKI, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	525,305	480,665	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	210,059	213,675	2
Depreciation Expense (403)	63,230	52,915	3
Amortization Expense (404-407)	0		4
Taxes (408)	73,867	65,113	5
<b>Total Operating Expenses</b>	<b>347,156</b>	<b>331,703</b>	
<b>Net Operating Income</b>	<b>178,149</b>	<b>148,962</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>178,149</b>	<b>148,962</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,860	17,411	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>5,860</b>	<b>17,411</b>	
<b>Total Income</b>	<b>184,009</b>	<b>166,373</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>184,009</b>	<b>166,373</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	2,615	30,267	14
Amortization of Debt Discount and Expense (428)	2,386	2,527	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,183	13,270	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	2,615	0	19
<b>Total Interest Charges</b>	<b>12,569</b>	<b>46,064</b>	
<b>Net Income</b>	<b>171,440</b>	<b>120,309</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	393,464	323,323	20
Balance Transferred from Income (433)	171,440	120,309	21
Miscellaneous Credits to Surplus (434)	10,382		22
Miscellaneous Debits to Surplus--Debit (435)	0	50,168	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>575,286</b>	<b>393,464</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	5,860	5
<b>Total (Acct. 419):</b>	<b>5,860</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
1996 audit adjustments	10,382	9
<b>Total (Acct. 434):</b>	<b>10,382</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	525,305	0	0	0	525,305	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>525,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,305</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	101,983		<b>101,983</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>101,983</b>	<b>0</b>	<b>101,983</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,906,194	4,167,626	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	398,688	334,657	<b>2</b>
<b>Net Utility Plant</b>	<b>4,507,506</b>	<b>3,832,969</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	29,353	460,774	<b>7</b>
<b>Total Other Property and Investments</b>	<b>29,353</b>	<b>460,774</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	324,083	151,942	<b>8</b>
Temporary Cash Investments (132)	31,338	30,085	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	123,700	118,900	<b>11</b>
Other Accounts Receivable (143)	0	129,034	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	64,849	80,250	<b>14</b>
Materials and Supplies (150)	4,599	3,674	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	41	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>548,610</b>	<b>513,885</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,672	7,058	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,672</b>	<b>7,058</b>	
<b>Total Assets and Other Debits</b>	<b>5,090,141</b>	<b>4,814,686</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)	1,919,841	1,582,122	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	575,286	393,464	23
<b>Total Proprietary Capital</b>	<b>2,495,127</b>	<b>1,975,586</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	83,230	531,000	24
Advances from Municipality (223)	313,126	385,749	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>396,356</b>	<b>916,749</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,911	459	28
Payables to Municipality (233)	179,694	239,106	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	66,626	58,416	31
Interest Accrued (237)	7,591	11,334	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>292,822</b>	<b>309,315</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,905,836	1,613,036	41
<b>Total Liabilities and Other Credits</b>	<b>5,090,141</b>	<b>4,814,686</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)	4,502,335	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)	403,859				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,906,194	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	398,688	0	0	0	10
<b>Total Accumulated Provision</b>	398,688	0	0	0	
<b>Net Utility Plant</b>	4,507,506	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	334,657				<b>334,657</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	63,230				<b>63,230</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,303				<b>3,303</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	1,738				<b>1,738</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>68,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,271</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	4,240				<b>4,240</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>4,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,240</b>	19
<b>Balance End of Year</b>	<b>398,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,688</b>	20
<b>Composite Depreciation Rate?</b>	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			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,599	3,674
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>4,599</b>	<b>3,674</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>				
1995 MORT REV BOND ANTICIPATION NOTE	2,386	428	4,672	1
<b>Total</b>			<u><u>4,672</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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	1,582,122	1
<b>Changes during year (explain):</b>		
WATER PLANT ADDITIONS PAID BY TIF FUND - IN CWIP AT 12-31-97	337,719	2
<b>Balance end of year</b>	<u><u>1,919,841</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)	
1995 MORTGAGE REV BOND ANTICIPATION N	02/01/1995	12/01/1999	6.00%	83,230	1
<b>Total Bonds (Account 221):</b>				<b>83,230</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
LT ADVANCE FROM SEWER UTILITY	01/01/1992	12/01/2002	0.00%	140,000	1
1992 STFL	08/26/1992	03/15/2002	5.00%	173,126	2
<b>Total for Account 223</b>				<b>313,126</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	58,416	1
<b>Accruals:</b>		
Charged water department expense	73,867	2
Charged electric department expense		3
Charged sewer department expense	975	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>74,842</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	58,416	6
Social Security taxes	7,271	7
PSC Remainder Assessment	945	8
<b>Other (explain):</b>		
		9
<b>Total payments and other debits</b>	<b>66,632</b>	
<b>Balance end of year</b>	<b>66,626</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>					
1995 MORT REV BOND ANTICIPATION NOTE	2,522	2,615	4,742	395	1
<b>Subtotal</b>	<b>2,522</b>	<b>2,615</b>	<b>4,742</b>	<b>395</b>	
<b>Advances from Municipality (223)</b>					
1987 GEN OBLIGATION NOTE	385	770	1,155	0	2
1992 STFL	8,427	9,413	10,644	7,196	3
<b>Subtotal</b>	<b>8,812</b>	<b>10,183</b>	<b>11,799</b>	<b>7,196</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,334</b>	<b>12,798</b>	<b>16,541</b>	<b>7,591</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	1,613,036					<b>1,613,036</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	98,000					<b>98,000</b>	<b>2</b>
For Mains	167,800					<b>167,800</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS-BY DEVELOPER	27,000					<b>27,000</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,905,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,905,836</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	38,182					<b>38,182</b>	<b>6</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>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	29,353	3
<b>Total (Acct. 125):</b>	<b>29,353</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	123,700	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>123,700</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
1997 NET ITEMS DUE FROM SEWER UTILITY	64,849	12
<b>Total (Acct. 145):</b>	<b>64,849</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NET 1997 EXPENSES PAID BY COMMUNITY DEV AUTH FUND	34,110	16
NET 1997 EXPENSES PAID BY VILLAGE GENERAL FUND	145,584	17
<b>Total (Acct. 233):</b>	<b>179,694</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	4,334,980	0	0	0	4,334,980	1
Materials and Supplies	4,136	0	0	0	4,136	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	366,672	0	0	0	366,672	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,759,436	0	0	0	1,759,436	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,213,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,213,008</b>	
Net Operating Income	178,149	0	0	0	178,149	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.05%</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	1,750,981	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	484,375	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,235,356</b>	
<b>Net Income</b>		
Net Income	171,440	5
<b>Percent Return on Proprietary Capital</b>	<b>7.67%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

IN 1997, DEVELOPERS ADDED WATER MAINS IN RIVERS BLUFF AND GLENBROOKE PHASE III SUBDIVISIONS.

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

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

DURING 1996, A MORTGAGE REVENUE BOND ANTICIPATION BOND WAS ALLOCATED 60% WATER UTILITY AND 40% SEWER UTILITY. ACTUAL COSTS INCURRED CHANGED THE PERCENTAGES TO 9.4% WATER AND 90.6% SEWER.

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

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**7. Any additional matters.**

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1997 Municipal Utility Annual Report of the Village of Jackson Water Utility as of December 31, 1997 and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1997 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1997 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1997 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 25, 1998

JAMES R FRECHETTE, CPA

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-18)

A/C271

ALL ADDITIONS WERE FOR DEVELOPER PAID WATER UTILITY PLANT FOR RIVERS BLUFF  
AND GLENBROOKE PHASE III

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	518,435	1
<b>Total Sales of Water</b>	<b>518,435</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,238	2
Miscellaneous Service Revenues (471)	125	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,507	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,870</b>	
<b>Total Operating Revenues</b>	<b>525,305</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,200	8
Pumping Expenses (620-625)	35,476	9
Water Treatment Expenses (630-635)	1,846	10
Transmission and Distribution Expenses (640-655)	77,009	11
Customer Accounts Expenses (901-904)	8,552	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,976	14
<b>Total Operation and Maintenance Expenses</b>	<b>210,059</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	63,230	15
Amortization Expense (404-407)	0	16
Taxes (408)	73,867	17
<b>Total Other Operating Expenses</b>	<b>137,097</b>	
<b>Total Operating Expenses</b>	<b>347,156</b>	
<b>NET OPERATING INCOME</b>	<b>178,149</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,483	83,171	231,543	4
Commercial	78	24,168	41,468	5
Industrial	24	48,988	48,530	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,585</b>	<b>156,327</b>	<b>321,541</b>	
Private Fire Protection Service (462)	19		13,008	7
Public Fire Protection Service (463)	1,595		171,798	8
Other Sales to Public Authorities (464)	10	10,677	12,088	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>3,209</b>	 <b>167,004</b>	 <b>518,435</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	171,798	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>171,798</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,238	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,238</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	125	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>125</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<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	4,507	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,507</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,162	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	38	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>1,200</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	12,613	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	19,228	7
Operation Supplies and Expenses (623)	1,673	8
Maintenance of Pumping Plant (625)	1,962	9
<b>Total Pumping Expenses</b>	<b>35,476</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	177	10
Chemicals (631)	284	11
Operation Supplies and Expenses (632)	776	12
Maintenance of Water Treatment Plant (635)	609	13
<b>Total Water Treatment Expenses</b>	<b>1,846</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	58,766	14
Operation Supplies and Expenses (641)	989	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,943	16
Maintenance of Mains (651)	8,028	17
Maintenance of Services (652)	596	18
Maintenance of Meters (653)	2,731	19
Maintenance of Hydrants (654)	927	20
Maintenance of Other Plant (655)	29	21
<b>Total Transmission and Distribution Expenses</b>	<b>77,009</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,477	<b>22</b>
Accounting and Collecting Labor (902)	6,557	<b>23</b>
Supplies and Expenses (903)	518	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,552</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,230	<b>27</b>
Office Supplies and Expenses (921)	2,411	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	3,710	<b>30</b>
Property Insurance (924)	11,661	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	50,246	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	3,045	<b>35</b>
Transportation Expenses (933)	3,673	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>85,976</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>210,059</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		66,626	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		975	2
<b>Net property tax equivalent</b>		<b>65,651</b>	
Social Security		7,271	3
PSC Remainder Assessment		945	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>73,867</u></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			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.224154				3
County tax rate	mills		4.760807				4
Local tax rate	mills		7.626919				5
School tax rate	mills		9.866494				6
Voc. school tax rate	mills		1.581219				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>24.059593</b>				10
Less: state credit	mills		1.526754				11
<b>Net tax rate</b>	mills		<b>22.532839</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.626919</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.447713</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>19.074632</b>				17
<b>Total Tax Rate</b>	mills		<b>24.059593</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.792808</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.532839</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.864210</b>				21
Utility Plant, Jan. 1	\$	<b>4,178,009</b>	4,178,009				22
Materials & Supplies	\$	<b>3,674</b>	3,674				23
<b>Subtotal</b>	\$	<b>4,181,683</b>	<b>4,181,683</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,181,683</b>	<b>4,181,683</b>				26
Assessment Ratio	dec.		0.891886				27
<b>Assessed Value</b>	\$	<b>3,729,585</b>	<b>3,729,585</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.864210</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>66,626</b>	<b>66,626</b>				30
Tax Equivalent per 1994 PSC Report	\$	50,823					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>66,626</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	150		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>150</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	74,875		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>74,875</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	93,475		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	69,431	19,591	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	7,454		20
<b>Total Pumping Plant</b>	<b>184,038</b>	<b>19,591</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	6,545		23
<b>Total Water Treatment Plant</b>	<b>6,545</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			150	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>150</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			74,875	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>74,875</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)			93,475	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,500		86,522	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,454	20
<b>Total Pumping Plant</b>	<b>2,500</b>	<b>0</b>	<b>201,129</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,545	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,545</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	761,004	6,800	26
Transmission and Distribution Mains (343)	2,468,583	167,800	27
Fire Mains (344)			28
Services (345)	233,037	98,000	29
Meters (346)	122,326	19,759	30
Hydrants (348)	280,700	27,000	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>3,865,650</b>	<b>319,359</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)	15,849		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	20,518		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>36,367</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,167,625</b>	<b>338,950</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>4,167,625</b>	<b>338,950</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)			767,804 26
Transmission and Distribution Mains (343)			2,636,383 27
Fire Mains (344)			0 28
Services (345)			331,037 29
Meters (346)	1,740		140,345 30
Hydrants (348)			307,700 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,740</b>	<b>0</b>	<b>4,183,269</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			15,849 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,518 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>36,367</b>
<b>Total utility plant in service directly assignable</b>	<b>4,240</b>	<b>0</b>	<b>4,502,335</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>4,240</b>	<b>0</b>	<b>4,502,335</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			12,790	<b>12,790</b>	1
February			11,166	<b>11,166</b>	2
March			12,552	<b>12,552</b>	3
April			12,861	<b>12,861</b>	4
May			14,000	<b>14,000</b>	5
June			17,988	<b>17,988</b>	6
July			17,328	<b>17,328</b>	7
August			17,005	<b>17,005</b>	8
September			15,238	<b>15,238</b>	9
October			15,307	<b>15,307</b>	10
November			13,261	<b>13,261</b>	11
December			13,153	<b>13,153</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>172,649</b>	<b>172,649</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,339	14
Other utility use explanation: main breaks/flushing					15
Water pumped into distribution system				<b>170,310</b>	16
Less: Water sold				167,004	17
Losses and unaccounted for				<b>3,306</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>2%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,033,100	21
Date of maximum: 6/22/1997					22
Cause of maximum: broken valve					23
Minimum gallons pumped by all methods in any one day during reporting year				247,700	24
Date of minimum: 2/21/1997					25
Total KWH used for pumping for the year				236,048	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CENTER STREET	1	260	14	389,000	Yes	<b>1</b>
MAIN STREET	2	285	10	292,000	Yes	<b>2</b>
HIGHLAND DRIVE	3	300	20	864,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	SIMMONS	BYRON JACKSON	5
Year Installed	1949	1991	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	365	300	700	8
Pump Motor or Standby Engine Mfr	US MOTORS	SIMMONS	US MOTORS	9 10
Year Installed	1949	1991	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	TANK #1	TANK #2	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	1969	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	115	125	6
Total capacity in gallons	200,000	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)
M	D	6.000	13,085				<b>13,085</b>
P	D	6.000	210	810			<b>1,020</b>
M	D	8.000	6,179				<b>6,179</b>
P	D	8.000	26,746	4,160			<b>30,906</b>
M	D	10.000	970				<b>970</b>
P	D	10.000	300				<b>300</b>
M	D	12.000	15,427				<b>15,427</b>
P	D	12.000	8,943	650			<b>9,593</b>
M	D	16.000	7,890				<b>7,890</b>
<b>Total Within Municipality</b>			<b>79,750</b>	<b>5,620</b>	<b>0</b>	<b>0</b>	<b>85,370</b>
<b>Total Utility</b>			<b>79,750</b>	<b>5,620</b>	<b>0</b>	<b>0</b>	<b>85,370</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	661	98			759		1
M	1.250	10				10		2
M	1.500	24				24		3
M	2.000	16				16		4
M	6.000	2				2		5
M	8.000	2				2		6
P	10.000	1				1		7
<b>Total Utility</b>		<b>716</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>814</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 (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)	
0.750	1,568	211	56		1,723	172	1
1.000	30	7	1		36	4	2
1.250	7	1			8	0	3
1.500	12		1		11	0	4
2.000	5	1	1		5	0	5
3.000	2				2	2	6
4.000	2				2	1	7
<b>Total:</b>	<b>1,626</b>	<b>220</b>	<b>59</b>	<b>0</b>	<b>1,787</b>	<b>179</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)	
0.750	1,566	33	12	6		106	1,723	1
1.000	3	25	8				36	2
1.250		7		1			8	3
1.500		8	1	2			11	4
2.000		3	2				5	5
3.000		1		1			2	6
4.000			2				2	7
<b>Total:</b>	<b>1,569</b>	<b>77</b>	<b>25</b>	<b>10</b>	<b>0</b>	<b>106</b>	<b>1,787</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	190	18		78	286	2
<b>Total Fire Hydrants</b>	<b>190</b>	<b>18</b>	<b>0</b>	<b>78</b>	<b>286</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:	286
Number of distribution system valves end of year:	652
Number of distribution valves operated during year:	267

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## WATER OPERATING SECTION FOOTNOTES

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

ALL ADDITIONS FOR MAINS, HYDRANTS, AND SERVICES WERE FINANCED BY PRIVATE DEVELOPERS.

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### Water Mains (Page W-15)

WATER MAINS - ALL ADDITIONS WERE DEVELOPER PAID ADDITIONS TO THE WATER PLANT IN SUBDIVISIONS.

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### Water Services (Page W-16)

ALL WATER SERVICES WERE ADDITIONS THAT WERE PAID DIRECTLY BY DEVELOPERS IN SUBDIVISIONS.

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### Hydrants and Distribution System Valves (Page W-18)

HYDRANTS. THE BALANCE REPORTED IN PRIOR YEAR FOR HYDRANTS WAS ADJUSTED TO ACTUAL COUNT OF HYDRANTS.

THE BALANCE OF THE VALVES WILL BE EXERCISED IN 1998.

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