



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

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Principal Office: 206 S. MADISON ST.  
LANCASTER, WI 53813

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For the Year Ended: DECEMBER 31, 1997

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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:** LANCASTER MUNICIPAL WATER UTILITY

**Utility Address:** 206 S. MADISON ST.  
LANCASTER, WI 53813

**When was utility organized?** 12/31/1896

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID ALLAN KURIHARA

**Title:** CITY CLERK/TREASURER

**Office Address:**

206 S. MADISON ST.  
LANCASTER, WI 53813

**Telephone:** (608) 723 - 4246

**Fax Number:** (608) 723 - 4789

**E-mail Address:** ctyclerk@pcii.net

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** JOHNSON BLOCK AND COMPANY, INC.

**Title:**

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH ST.  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

**Date of most recent audit report:** 7/9/1997

**Period covered by most recent audit:** 1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR CARROLL JERRY

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

206 S. MADISON ST.  
LANCASTER, WI 53813

**Telephone:** (608) 987 - 7543

**Fax Number:** (608) 987 - 3391

**E-mail Address:**

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**Name of utility commission/committee:**

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

MRS JOSEPHINE PEBWORTH, MAYOR

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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:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH ST.  
MINERAL POINT, WI 53565

**Contact Person:** MR JAY H BENNETT, CPA

**Title:** AUDITOR

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbcmp@mhtc.net

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**Contract/Agreement beginning-ending dates:** 1/1/1997 12/31/2001

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

Audit of Financial Records

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	651,839	646,274	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	215,852	186,376	2
Depreciation Expense (403)	103,772	90,785	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	100,933	100,802	5
<b>Total Operating Expenses</b>	<b>420,557</b>	<b>377,963</b>	
<b>Net Operating Income</b>	<b>231,282</b>	<b>268,311</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>231,282</b>	<b>268,311</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)	24,618	6,518	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>24,618</b>	<b>6,518</b>	
<b>Total Income</b>	<b>255,900</b>	<b>274,829</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>255,900</b>	<b>274,829</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	126,920	132,403	14
Amortization of Debt Discount and Expense (428)	4,102	4,279	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>131,022</b>	<b>136,682</b>	
<b>Net Income</b>	<b>124,878</b>	<b>138,147</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,127,625	989,478	20
Balance Transferred from Income (433)	124,878	138,147	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,252,503</b>	<b>1,127,625</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	24,618	5
<b>Total (Acct. 419):</b>	<b>24,618</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	651,839	0	0	0	651,839	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>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>651,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>651,839</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	67,020		67,020	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	6,825		6,825	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>73,845</b>	<b>0</b>	<b>73,845</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)	5,265,674	5,017,726	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,086,540	990,194	<b>2</b>
<b>Net Utility Plant</b>	<b>4,179,134</b>	<b>4,027,532</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)	374,870	420,956	<b>7</b>
<b>Total Other Property and Investments</b>	<b>374,870</b>	<b>420,956</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	<b>8</b>
Temporary Cash Investments (132)	0	75,800	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	52,700	43,623	<b>11</b>
Other Accounts Receivable (143)	0	2,085	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,309	2,052	<b>14</b>
Materials and Supplies (150)	28,584	34,143	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>82,593</b>	<b>157,703</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,046	32,148	<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>28,046</b>	<b>32,148</b>	
<b>Total Assets and Other Debits</b>	<b>4,664,643</b>	<b>4,638,339</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)	272,083	272,083	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,252,503	1,127,625	23
<b>Total Proprietary Capital</b>	<b>1,524,586</b>	<b>1,399,708</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,955,000	2,080,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,955,000</b>	<b>2,080,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,621	52,042	28
Payables to Municipality (233)	313,746	380,351	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	40,973	42,973	32
Other Current and Accrued Liabilities (238)	125,980	120,732	33
<b>Total Current and Accrued Liabilities</b>	<b>493,320</b>	<b>596,098</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)	13,813	12,208	36
<b>Total Deferred Credits</b>	<b>13,813</b>	<b>12,208</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)	677,924	550,325	41
<b>Total Liabilities and Other Credits</b>	<b>4,664,643</b>	<b>4,638,339</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)	5,265,674	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
<b>Total Utility Plant</b>	5,265,674	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,086,540	0	0	0	10
<b>Total Accumulated Provision</b>	1,086,540	0	0	0	
<b>Net Utility Plant</b>	4,179,134	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>	990,194				<b>990,194</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	103,772				<b>103,772</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,658				<b>3,658</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	672				<b>672</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>108,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,102</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	9,956				<b>9,956</b>	<b>15</b>
Cost of removal	1,800				<b>1,800</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,756</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,086,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,086,540</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.10%					<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	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	28,584	34,143
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>28,584</b>	<b>34,143</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>				
1994 Revenue Bonds	4,102	428	28,046	1
<b>Total</b>			<b>28,046</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	272,083	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>272,083</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 Revenue Bonds	09/01/1994	09/01/2004	6.00%	1,955,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,955,000</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.

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	100,933	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>100,933</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	99,878	6
Social Security taxes		7
PSC Remainder Assessment	1,055	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>100,933</u>	
<b>Balance end of year</b>	<u><u>0</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)	
<b>Bonds (221)</b>					
1994 Revenue Bonds	42,973	126,920	128,920	40,973	1
<b>Subtotal</b>	<b>42,973</b>	<b>126,920</b>	<b>128,920</b>	<b>40,973</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>42,973</b>	<b>126,920</b>	<b>128,920</b>	<b>40,973</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	550,325					<b>550,325</b>	1
<b>Add credits during year:</b>							
For Services	31,499					<b>31,499</b>	2
For Mains	79,600					<b>79,600</b>	3
<b>Other (specify):</b>							
Hydrants	16,500					<b>16,500</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>677,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>677,924</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Bond Redemption	348,283	3
Bond Depreciation	26,587	4
<b>Total (Acct. 125):</b>	<b>374,870</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	52,700	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>52,700</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
1997 Tax Roll	1,309	13
<b>Total (Acct. 145):</b>	<b>1,309</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</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>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Temporary Loan	313,746	17
<b>Total (Acct. 233):</b>	<b>313,746</b>	
<b>Other Deferred Credits (253):</b>		
Vested Vacation	13,813	18
<b>Total (Acct. 253):</b>	<b>13,813</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	5,141,700	0	0	0	5,141,700	1
Materials and Supplies	31,363	0	0	0	31,363	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,038,367	0	0	0	1,038,367	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	614,124	0	0	0	614,124	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,520,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,520,572</b>	
Net Operating Income	231,282	0	0	0	231,282	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.57%</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	272,083	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,190,064	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,462,147</b>	
<b>Net Income</b>		
Net Income	124,878	5
<b>Percent Return on Proprietary Capital</b>	<b>8.54%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

Developments in 1997-Memorial Ridge Subdivision and Triple Springs Development (Out of Town).

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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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.**

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

Contributions from developers

Memorial Ridge-Mains @ \$36,100, services @ \$2,200, and hydrants @ \$7,500.

Triple Springs (out of town)- Mains @ \$43,500, services @ \$22,500 and hydrants @ \$9,000.

Contribution from City

Cemetery-Service @ \$4,339.

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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)	644,970	1
<b>Total Sales of Water</b>	<b>644,970</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,467	2
Miscellaneous Service Revenues (471)	134	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,268	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,869</b>	
<b>Total Operating Revenues</b>	<b>651,839</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	2,414	8
Pumping Expenses (620-625)	73,026	9
Water Treatment Expenses (630-635)	19,382	10
Transmission and Distribution Expenses (640-655)	60,214	11
Customer Accounts Expenses (901-904)	22,047	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	38,769	14
<b>Total Operation and Maintenance Expenses</b>	<b>215,852</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	103,772	15
Amortization Expense (404-407)	0	16
Taxes (408)	100,933	17
<b>Total Other Operating Expenses</b>	<b>204,705</b>	
<b>Total Operating Expenses</b>	<b>420,557</b>	
<b>NET OPERATING INCOME</b>	<b>231,282</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	0	0		1
Commercial	0	0		2
Industrial	0	0		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	1,476	77,523	216,881	4
Commercial	194	25,798	54,042	5
Industrial	11	154,755	160,545	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,681</b>	<b>258,076</b>	<b>431,468</b>	
Private Fire Protection Service (462)	8		6,170	7
Public Fire Protection Service (463)	1		167,624	8
Other Sales to Public Authorities (464)	33	22,374	39,708	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>1,723</b>	<b>280,450</b>	<b>644,970</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)	167,624	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>167,624</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,467	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,467</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnection Fees	134	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>134</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	5,268	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,268</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)	1,463	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	951	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>2,414</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,234	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	48,522	7
Operation Supplies and Expenses (623)	12,672	8
Maintenance of Pumping Plant (625)	1,598	9
<b>Total Pumping Expenses</b>	<b>73,026</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	0	10
Chemicals (631)	17,127	11
Operation Supplies and Expenses (632)	2,255	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>19,382</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	4,046	14
Operation Supplies and Expenses (641)	118	15
Maintenance of Distribution Reservoirs and Standpipes (650)	383	16
Maintenance of Mains (651)	23,535	17
Maintenance of Services (652)	9,948	18
Maintenance of Meters (653)	13,854	19
Maintenance of Hydrants (654)	8,330	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>60,214</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)	2,611	<b>22</b>
Accounting and Collecting Labor (902)	17,589	<b>23</b>
Supplies and Expenses (903)	1,847	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>22,047</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)	19,221	<b>27</b>
Office Supplies and Expenses (921)	4,292	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	1,761	<b>30</b>
Property Insurance (924)	7,648	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	0	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	5,847	<b>35</b>
Transportation Expenses (933)	0	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>38,769</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>215,852</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		101,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,726	2
<b>Net property tax equivalent</b>		<b>99,878</b>	
Social Security			3
PSC Remainder Assessment		1,055	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>100,933</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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.245906				3
County tax rate	mills		5.548564				4
Local tax rate	mills		9.999540				5
School tax rate	mills		13.111080				6
Voc. school tax rate	mills		2.040938				7
Other tax rate - Local	mills		0.666003				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.612031</b>				<b>10</b>
Less: state credit	mills		2.483598				11
<b>Net tax rate</b>	mills		<b>29.128433</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.999540</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.152018</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.666003</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.817561</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.612031</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816700</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.128433</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.789205</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,017,726	5,017,726				22
Materials & Supplies	\$	34,143	34,143				23
<b>Subtotal</b>	\$	<b>5,051,869</b>	<b>5,051,869</b>				<b>24</b>
Less: Plant Outside Limits	\$	310,365	310,365				25
<b>Taxable Assets</b>	\$	<b>4,741,504</b>	<b>4,741,504</b>				<b>26</b>
Assessment Ratio	dec.		0.813500				27
<b>Assessed Value</b>	\$	<b>3,857,214</b>	<b>3,857,214</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.789205</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>91,760</b>	<b>91,760</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>101,604</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	20,287		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	441,946		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>462,233</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	454,265		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	110,229		17
Diesel Pumping Equipment (326)	145,512		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>710,006</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	15,407		23
<b>Total Water Treatment Plant</b>	<b>15,407</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,008		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			20,287	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)			441,946	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>462,233</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(21,304)	432,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		60,184	170,413	17
Diesel Pumping Equipment (326)		(128,269)	17,243	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		68,085	68,085	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(21,304)</b>	<b>688,702</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,407	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,407</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,008	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)	524,372		26
Transmission and Distribution Mains (343)	2,269,103	139,570	27
Fire Mains (344)			28
Services (345)	422,235	68,421	29
Meters (346)	171,191	27,969	30
Hydrants (348)	209,198	32,197	31
Other Transmission and Distribution Plant (349)	23		32
<b>Total Transmission and Distribution Plant</b>	<b>3,600,130</b>	<b>268,157</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,700		33
Structures and Improvements (390)	55,813		34
Office Furniture and Equipment (391)	3,445	2,133	35
Computer Equipment (391.1)	28,353	2,523	36
Transportation Equipment (392)	51,891	547	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	23,748	2,085	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	65,000	3,763	41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>229,950</b>	<b>11,051</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,017,726</b>	<b>279,208</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>5,017,726</b>	<b>279,208</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)			524,372 26
Transmission and Distribution Mains (343)	2,606		2,406,067 27
Fire Mains (344)			0 28
Services (345)	1,150		489,506 29
Meters (346)	4,600		194,560 30
Hydrants (348)	1,600		239,795 31
Other Transmission and Distribution Plant (349)			23 32
<b>Total Transmission and Distribution Plant</b>	<b>9,956</b>	<b>0</b>	<b>3,858,331</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,700 33
Structures and Improvements (390)			55,813 34
Office Furniture and Equipment (391)			5,578 35
Computer Equipment (391.1)			30,876 36
Transportation Equipment (392)			52,438 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			25,833 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			68,763 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>241,001</b>
<b>Total utility plant in service directly assignable</b>	<b>9,956</b>	<b>(21,304)</b>	<b>5,265,674</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>9,956</b>	<b>(21,304)</b>	<b>5,265,674</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			22,072	<b>22,072</b>	1
February			20,203	<b>20,203</b>	2
March			23,581	<b>23,581</b>	3
April			25,090	<b>25,090</b>	4
May			26,137	<b>26,137</b>	5
June			29,670	<b>29,670</b>	6
July			28,973	<b>28,973</b>	7
August			30,234	<b>30,234</b>	8
September			26,618	<b>26,618</b>	9
October			24,866	<b>24,866</b>	10
November			21,211	<b>21,211</b>	11
December			24,241	<b>24,241</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>302,896</b>	<b>302,896</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,618	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>299,278</b>	16
Less: Water sold				280,450	17
Losses and unaccounted for				<b>18,828</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>6%</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				1,326,000	21
Date of maximum: 6/6/1997					22
Cause of maximum:					23
Flushing Mains					
Minimum gallons pumped by all methods in any one day during reporting year				447,000	24
Date of minimum: 2/3/1997					25
Total KWH used for pumping for the year				845,840	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>	
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	<b>1</b>
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	<b>2</b>
930 ROBIN ST	Well #3	1,800	12	1,584,000	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)	1
Identification	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1994	1959	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL #3	WELL #3 STANDBY		14
Location	930 ROBIN ST.	930 ROBIN ST.		15
Purpose	P	S		16
Destination	R	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1996	1996		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,100	1,100		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		22 23
Year Installed	1996	1996		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	250	250		26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR	WATERTOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1947	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	165	6
Total capacity in gallons	400,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	3,710				3,710
P	D	2.000	280				280
M	D	4.000	34,960		1,303		33,657
P	D	4.000	600				600
A	D	6.000	610				610
M	D	6.000	36,140				36,140
P	D	6.000	1,800				1,800
M	D	8.000	37,835				37,835
P	D	8.000	9,843	3,483			13,326
P	D	10.000	3,240				3,240
M	D	12.000	12,070				12,070
P	D	12.000	16,060				16,060
<b>Total Within Municipality</b>			<b>157,148</b>	<b>3,483</b>	<b>1,303</b>	<b>0</b>	<b>159,328</b>
P	D	6.000	360	4,960			5,320
M	D	8.000	8,000				8,000
P	D	8.000	13				13
M	D	12.000	560				560
P	D	12.000	7,903				7,903
<b>Total Outside of Municipality</b>			<b>16,836</b>	<b>4,960</b>	<b>0</b>	<b>0</b>	<b>21,796</b>
<b>Total Utility</b>			<b>173,984</b>	<b>8,443</b>	<b>1,303</b>	<b>0</b>	<b>181,124</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	0.750	1,594	3	23		1,574		1
M	1.000	58	81			139	1	2
M	1.250	30				30		3
M	1.500	16				16		4
M	2.000	21				21		5
M	4.000	11				11		6
M	6.000	2				2		7
P	8.000	6				6		8
<b>Total Utility</b>		<b>1,738</b>	<b>84</b>	<b>23</b>	<b>0</b>	<b>1,799</b>	<b>1</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)	
0.625	1,958	190	104		2,044	166	1
0.750	1				1		2
1.000	23	2			25		3
1.250	3				3		4
1.500	14	1			15		5
2.000	36	2			38		6
3.000	11	1			12		7
4.000	9	2			11		8
6.000	1		1		0		9
<b>Total:</b>	<b>2,056</b>	<b>198</b>	<b>105</b>	<b>0</b>	<b>2,149</b>	<b>166</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,680	167	3	16	0	178	2,044	1
0.750						1	1	2
1.000		13	3	9			25	3
1.250		1				2	3	4
1.500		10				5	15	5
2.000		13	4	10		11	38	6
3.000				9		3	12	7
4.000		3	2	3		3	11	8
6.000							0	9
<b>Total:</b>	<b>1,680</b>	<b>207</b>	<b>12</b>	<b>47</b>	<b>0</b>	<b>203</b>	<b>2,149</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	9	8			17	<b>1</b>
Within Municipality	207	13	8		212	<b>2</b>
<b>Total Fire Hydrants</b>	<b>216</b>	<b>21</b>	<b>8</b>	<b>0</b>	<b>229</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<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:	229
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	143

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## WATER OPERATING SECTION FOOTNOTES

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

Source of Supply Expenses-Reclassified 1997 amount into operation labor (600) and operation supplies (602). In 1996 had shown all the expense as maintenance of water source plant (605).

Pumping Expenses-Reclassified 1997 amount into operation labor (620), fuel purchased for pumping (622), and operation supplies (623). In 1996 had shown all the expense as operation labor (620). The accounts (620) increased by \$2,134 and account(623) increased by \$2,907 in 1997. The major increase for 1997 was in the account 622-fuel purchased for pumping. The 1997 amount was \$48,522 compared to 1996 amount of \$34,996. This was due to a significant increase in the demand charge to Well #3.

Water Treatment Expenses-Reclassified 1997 amount into Chemicals (631) and operation supplies (632). In 1996 had shown all the entire expense as operation labor (620). The significant increase in 1997 was in account 631-chemicals. The 1997 amount was \$17,127 and the 1996 amount was \$5,768. Purchased more chemicals in 1997.

Transmission and Distribution Expenses-Line 17 Maint. of Mains-Incurred more cost in 1996 due to increase in water main breaks.

Customer Accounts Expenses-Reclassified supplies and expenses (903) from labor accounts for 1997.

Admin. and General Expenses-Reclassified 1997 amount into admin salaries (920), office supplies (921), and outside services employed (923). In 1996 had shown all the expense as admin. salaries (920). Line 27-Admin Sal. decreased in 1997 by \$7,864. The balance of 1996 contained an expense of \$10,140 for 1996 compensated absences adjustment. The Director of Public Works had earned a significant amount of compensation time.

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

#### Pumping Plant

Structures and Improvements (321)-Retainage adjustment. At end of 1996, recorded retainage of \$42,469 and 1997 disputed pumping plant costs were resolved through an adjustment to the retainage of \$21,304.

Electric Pumping Equipment (325), Diesel Pumping Equipment (326), and Other Pumping Equipment (328)-Reclassified well pump and motor (325) and caterpillar nautral gas engine and right angle drive (328) from 1996 costs. Per PSC letter dated August 7, 1997 File DWCCA-3030-RL.

#### Transmission and Distribution Plant

Mains (343, Services (345), Meters (346) and Hydrants(348)-see stastical schedules for 1997 additions.

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### Water Mains (Page W-15)

Mains added during 1997 were fianced by earnings and temporary borrowing (interfund payable) from General Fund.

No 1997 assessments.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

Additions were financed by earnings, customer contributions and developer contributions.

Property owners are assessed for new services-3/4" or 1" = \$615  
Larger than 1" = actual cost.

Services contributed by Developers

Memorial Ridge = 22 @ 1" for total of \$2,200

Triple Springs= 30 @ 1" for total cost of \$22,500.

Costs were obtained from Director of Public Works estimates.

Service contributed by City.

One service was recorded at \$4,339 for a 1" service at the cemetery.

There were 4 customer services that were charged \$615.

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