



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

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: MCFARLAND WATER & SEWER UTILITY

Utility Address: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DON PETERSON
Title: VILLAGE ADMINISTRATOR

Office Address:
5910 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153

Fax Number: (608) 838 - 3619

E-mail Address:

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

Name: MS STACEY L WAGNER
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 225

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: MS STACEY L WAGNER
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/19/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS L DANCKER

Title: UTILITY SUPERINTENDENT

Office Address:

5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3154

Fax Number: (608) 838 - 3619

E-mail Address:

Name of utility commission/committee: McFarland Public Utilities Committee

Names of members of utility commission/committee:

- MICHAEL BRADBURN
 - LARRY DOKKEN
 - TOM ELLEFSON
 - MIKE HARRIED
 - GARY KARL
 - WILLIAM SCHRAGE
-

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	526,547	498,871	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	303,470	287,531	2
Depreciation Expense (403)	76,764	70,654	3
Amortization Expense (404-407)	0		4
Taxes (408)	95,957	84,987	5
Total Operating Expenses	476,191	443,172	
Net Operating Income	50,356	55,699	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	50,356	55,699	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	73,726	12,599	10
Miscellaneous Nonoperating Income (421)	113,847	98,499	11
Total Other Income	187,573	111,098	
Total Income	237,929	166,797	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	237,929	166,797	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	90,597	10,429	14
Amortization of Debt Discount and Expense (428)	7,016	556	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	3,967	17,152	17
Other Interest Expense (431)	3,414	10,938	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	104,994	39,075	
Net Income	132,935	127,722	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	331,946	214,504	20
Balance Transferred from Income (433)	132,935	127,722	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	10,280	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	464,881	331,946	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments & special assessments	73,726	5
Total (Acct. 419):	73,726	
Miscellaneous Nonoperating Income (421):		
Sewer Utility Operating Income	113,847	6
Total (Acct. 421):	113,847	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	526,547	0	0	0	526,547	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	526,547	0	0	0	526,547	

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	126,096		126,096	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	69,276		69,276	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
Total Payroll	195,372	0	195,372	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,693,452	4,187,280	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	772,822	724,054	2
Net Utility Plant	3,920,630	3,463,226	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,656,859	2,409,623	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	757,736	720,440	4
Net Nonutility Property	1,899,123	1,689,183	
Investment in Municipality (123)	0		5
Other Investments (124)	75,099	22,071	6
Special Funds (125)	799,308	963,705	7
Total Other Property and Investments	2,773,530	2,674,959	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	215,500	162,844	8
Temporary Cash Investments (132)	35,012	182,000	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	51,121	71,201	11
Other Accounts Receivable (143)	72,098	98,649	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,020	34,696	14
Materials and Supplies (150)	8,732	8,083	15
Prepayments (165)	25	397	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	419,508	557,870	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,315	70,331	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	11,235		20
Total Deferred Debits	74,550	70,331	
Total Assets and Other Debits	7,188,218	6,766,386	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	209,972	169,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	464,881	331,946	23
Total Proprietary Capital	674,853	501,811	
LONG-TERM DEBT			
Bonds (221)	1,785,000	1,800,000	24
Advances from Municipality (223)	85,416	95,609	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,870,416	1,895,609	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	60,000	27
Accounts Payable (232)	148,263	210,466	28
Payables to Municipality (233)	18	22,981	29
Customer Deposits (235)			30
Taxes Accrued (236)	81,150	78,428	31
Interest Accrued (237)	10,561	10,953	32
Other Current and Accrued Liabilities (238)	4,698	5,330	33
Total Current and Accrued Liabilities	244,690	388,158	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,781	4,781	36
Total Deferred Credits	4,781	4,781	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	20,640	18,460	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	20,640	18,460	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,372,838	3,957,567	41
Total Liabilities and Other Credits	7,188,218	6,766,386	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,693,452	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,693,452	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	772,822	0	0	0	10
Total Accumulated Provision	772,822	0	0	0	
Net Utility Plant	3,920,630	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	724,054				724,054	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,764				76,764	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,783				4,783	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	414				414	10
Other credits (specify):						11
					0	12
Total credits	81,961	0	0	0	81,961	13
Debits during year						14
Book cost of plant retired	33,193				33,193	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	33,193	0	0	0	33,193	19
Balance End of Year	772,822	0	0	0	772,822	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,409,623	251,236	4,000	2,656,859	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	2,409,623	251,236	4,000	2,656,859	
Less accum. prov. depr. & amort. (122)	720,440	41,296	4,000	757,736	3
Net Nonutility Property	1,689,183	209,940	0	1,899,123	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,732	8,083
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	8,732	8,083

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1958 & 1961 bonds	401	428	0	1
1996 Bonds	6,615	428	63,315	2
Total			63,315	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	169,865	1
Changes during year (explain):		
Mains and hydrants paid by village	40,107	2
Balance end of year	<u><u>209,972</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)	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	5.00%	1,785,000	1
Total Bonds (Account 221):				1,785,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 State Trust Fund Loan	03/15/1994	03/15/2004	5.00%	85,416	1
Total for Account 223				85,416	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,428	1
Accruals:		
Charged water department expense	95,957	2
Charged electric department expense		3
Charged sewer department expense	4,943	4
Other (explain):		
NONE		5
Total Accruals and other credits	100,900	
Taxes paid during year:		
County, state and local taxes	85,000	6
Social Security taxes	12,459	7
PSC Remainder Assessment	719	8
Other (explain):		
NONE		9
Total payments and other debits	98,178	
Balance end of year	81,150	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Joint Mortgage Revenue Bonds	7,554	90,597	90,654	7,497	1
Subtotal	7,554	90,597	90,654	7,497	
Advances from Municipality (223)					
1994 State Trust Fund Loan	3,399	3,967	4,302	3,064	2
Subtotal	3,399	3,967	4,302	3,064	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
1995 Promissory Note	0	3,414	3,414	0	4
Subtotal	0	3,414	3,414	0	
Total	10,953	97,978	98,370	10,561	

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	2,113,302			1,844,265		3,957,567	1
Add credits during year:							
For Services	20,150					20,150	2
For Mains	191,383			117,131		308,514	3
Other (specify):							
Hydrants	29,580					29,580	4
Heartland payment for Elderly Housing	4,000					4,000	5
Special assessments				53,027		53,027	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,358,415	0	0	2,014,423	0	4,372,838	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	75,099	2
Total (Acct. 124):	75,099	
Special Funds (125):		
Reserve account	178,706	3
Replacement account	17,200	4
Bond redemption account	14,164	5
Construction account	589,238	6
Total (Acct. 125):	799,308	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,121	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	51,121	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	72,098	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	72,098	
Receivables from Municipality (145):		
Additional public fire protection	3,381	15
1997 tax roll-special assessments/delinquent bills	30,998	16
Flood ice rink	2,641	17
Total (Acct. 145):	37,020	
Prepayments (165):		
Utility prepayments	25	18
Total (Acct. 165):	25	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Deferred engineering - water tower	11,235	20
Total (Acct. 183):	11,235	
Payables to Municipality (233):		
Miscellaneous	18	21
Total (Acct. 233):	18	
Other Deferred Credits (253):		
Well #2 Remediation Trust	4,781	22
Total (Acct. 253):	4,781	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,374,689	0	0	0	4,374,689	1
Materials and Supplies	8,407	0	0	0	8,407	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	748,438	0	0	0	748,438	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,235,858	0	0	0	2,235,858	6
Other (specify):					0	7
Average Net Rate Base	1,398,800	0	0	0	1,398,800	
Net Operating Income	50,356	0	0	0	50,356	8
Net Operating Income as a percent of Average Net Rate Base	3.60%	N/A	N/A	N/A	3.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	189,918	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	398,413	3
Other (Specify):		4
Total Average Proprietary Capital	588,331	
Net Income		
Net Income	132,935	5
Percent Return on Proprietary Capital	22.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	511,965	1
Total Sales of Water	511,965	
Other Operating Revenues		
Forfeited Discounts (470)	3,424	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,158	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,582	
Total Operating Revenues	526,547	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,052	8
Pumping Expenses (620-625)	46,537	9
Water Treatment Expenses (630-635)	16,147	10
Transmission and Distribution Expenses (640-655)	76,670	11
Customer Accounts Expenses (901-904)	19,951	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,113	14
Total Operation and Maintenance Expenses	303,470	
Other Operating Expenses		
Depreciation Expense (403)	76,764	15
Amortization Expense (404-407)		16
Taxes (408)	95,957	17
Total Other Operating Expenses	172,721	
Total Operating Expenses	476,191	
NET OPERATING INCOME	50,356	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	300	497	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	300	497	
Metered Sales to General Customers (461)				
Residential	2,005	137,866	284,853	4
Commercial	185	36,060	56,295	5
Industrial				6
Total Metered Sales to General Customers (461)	2,190	173,926	341,148	
Private Fire Protection Service (462)	22		7,120	7
Public Fire Protection Service (463)	1		149,643	8
Other Sales to Public Authorities (464)	26	5,602	13,557	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,241	179,828	511,965	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	149,643	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	149,643	
Forfeited Discounts (470):		
Customer late payment charges	3,424	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,424	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,735	10
Other (specify):		
Rent of water tower for antenna	3,760	11
Reconnections, thaw meters, permits and miscellaneous	1,663	12
Total Other Water Revenues (474)	11,158	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	3,446	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	556	3
Maintenance of Water Source Plant (605)	50	4
Total Source of Supply Expenses	4,052	
 PUMPING EXPENSES		
Operation Labor (620)	18,784	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,115	7
Operation Supplies and Expenses (623)	3,061	8
Maintenance of Pumping Plant (625)	3,577	9
Total Pumping Expenses	46,537	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,964	10
Chemicals (631)	6,942	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	3,241	13
Total Water Treatment Expenses	16,147	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,312	14
Operation Supplies and Expenses (641)	2,089	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	29,144	17
Maintenance of Services (652)	14,873	18
Maintenance of Meters (653)	9,109	19
Maintenance of Hydrants (654)	5,143	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	76,670	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,281	22
Accounting and Collecting Labor (902)	15,978	23
Supplies and Expenses (903)	1,692	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,951	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,317	27
Office Supplies and Expenses (921)	1,364	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	49,983	30
Property Insurance (924)	7,846	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	32,834	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,871	35
Transportation Expenses (933)	10,898	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	140,113	
 Total Operation and Maintenance Expenses	 303,470	

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		87,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,929	2
Net property tax equivalent		85,785	
Social Security		9,453	3
PSC Remainder Assessment		719	4
Other (specify): NONE			5
Total tax expense		95,957	

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			Dane				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.201900				3
County tax rate	mills		3.623470				4
Local tax rate	mills		6.739550				5
School tax rate	mills		14.551490				6
Voc. school tax rate	mills		1.500590				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.617000				10
Less: state credit	mills		2.014710				11
Net tax rate	mills		24.602290				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.739550				14
Combined School Tax Rate	mills		16.052080				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.791630				17
Total Tax Rate	mills		26.617000				18
Ratio of Local and School Tax to Total	dec.		0.856281				19
Total tax net of state credit	mills		24.602290				20
Net Local and School Tax Rate	mills		21.066472				21
Utility Plant, Jan. 1	\$	4,187,880	4,187,880				22
Materials & Supplies	\$	8,083	8,083				23
Subtotal	\$	4,195,963	4,195,963				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	4,195,963	4,195,963				26
Assessment Ratio	dec.		0.992300				27
Assessed Value	\$	4,163,654	4,163,654				28
Net Local & School Rate	mills		21.066472				29
Tax Equiv. Computed for Current Year	\$	87,714	87,714				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	87,714					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,038		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	210,757		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	212,795	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	125,240		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	221,560		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	10,106		20
Total Pumping Plant	356,906	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	6,061		23
Total Water Treatment Plant	6,061	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,038 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)			210,757 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	212,795
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			125,240 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			221,560 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			10,106 20
Total Pumping Plant	0	0	356,906
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,061 23
Total Water Treatment Plant	0	0	6,061
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,500 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	217,729		26
Transmission and Distribution Mains (343)	2,250,795	541,237	27
Fire Mains (344)			28
Services (345)	448,924	46,777	29
Meters (346)	184,510	18,934	30
Hydrants (348)	256,711	53,242	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,361,169	660,190	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	22,432	1,800	36
Transportation Equipment (392)	40,274	8,128	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	16,064	600	39
Laboratory Equipment (395)	1,578		40
Power Operated Equipment (396)	17,012		41
Communication Equipment (397)	9,675		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)			45
Total General Plant	118,996	10,528	
Total utility plant in service directly assignable	4,055,927	670,718	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,055,927	670,718	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			217,729 26
Transmission and Distribution Mains (343)	24,033		2,767,999 27
Fire Mains (344)			0 28
Services (345)			495,701 29
Meters (346)	7,560		195,884 30
Hydrants (348)	1,600		308,353 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	33,193	0	3,988,166
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			24,232 36
Transportation Equipment (392)			48,402 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,664 39
Laboratory Equipment (395)			1,578 40
Power Operated Equipment (396)			17,012 41
Communication Equipment (397)			9,675 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			11,961 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	129,524
Total utility plant in service directly assignable	33,193	0	4,693,452
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,193	0	4,693,452

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			16,003	16,003	1
February			14,182	14,182	2
March			14,882	14,882	3
April			14,561	14,561	4
May			16,077	16,077	5
June			18,797	18,797	6
July			19,142	19,142	7
August			16,389	16,389	8
September			16,017	16,017	9
October			16,026	16,026	10
November			13,910	13,910	11
December			14,228	14,228	12
Total for year	0	0	190,214	190,214	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use				4,000	14
Other utility use explanation:					15
water main breaks, fire department usage, watering in parks, well flushing and testing meters					
Water pumped into distribution system				184,214	16
Less: Water sold				179,828	17
Losses and unaccounted for				4,386	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				806	21
Date of maximum: 6/14/1997					22
Cause of maximum:					23
Hot, dry weather					
Minimum gallons pumped by all methods in any one day during reporting year				217	24
Date of minimum: 11/7/1997					25
Total KWH used for pumping for the year				251,740	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
5412 LONG STREET	Well #1	554	10	576,000	Yes	1
5401 BREMER ROAD	Well #2	500	12	0	No	2
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	3
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1971	1958	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	9 10
Year Installed	1971	1958	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	5703 BIRD SONG COURT			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSON			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	100			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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	99		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	400				400	1
M	D	2.000	1,016				1,016	2
M	D	6.000	78,619		569		78,050	3
M	D	8.000	52,200	4,667	1,147		55,720	4
M	D	10.000	24,009	3,104			27,113	5
M	D	12.000	5,220	1,970			7,190	6
Total Within Municipality			161,464	9,741	1,716	0	169,489	
Total Utility			161,464	9,741	1,716	0	169,489	

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	1,565				1,565		1
M	1.000	270	61			331		2
M	1.250	1	3			4		3
M	1.500	30	9			39		4
M	2.000	37				37		5
M	3.000	3				3		6
M	6.000	3				3		7
M	8.000	3	3			6		8
Total Utility		1,912	76	0	0	1,988	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	2,087	378	224		2,241	335	1
1.000	32	5	4		33	6	2
1.500	53		8		45	24	3
2.000	13	4	1		16	8	4
3.000	5				5	5	5
Total:	2,190	387	237	0	2,340	378	

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	1,971	108		9		153	2,241	1
1.000		22		4		7	33	2
1.500		31		3		11	45	3
2.000		8		4		4	16	4
3.000		1		4			5	5
Total:	1,971	170	0	24	0	175	2,340	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	325	22	2	1	346	2
Total Fire Hydrants	325	22	2	1	346	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	346
Number of distribution system valves end of year:	523
Number of distribution valves operated during year:	265

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

640 - Increase in labor due to utility beginning to track where time is spent.

651 - 1996 showed an increase in main breaks and valve repairs. The utility was also charting project.

654 1996 was high due to a number of hydrant repairs and hiring employee to flush hydrants.

923 - Outside services increased due to several projects in 1997. Impact fees study and related work \$28,800, water tower study \$11,250, and base mapping \$5,500.

Water Utility Plant in Service (Page W-08)

Account 392 - 1/2 the cost of Chevy 510 utility truck and topper

Water Mains (Page W-15)

In 1997 there were three public projects adding 1,935 feet of 8 & 10" main. Developers contributed 4,120' of 8" and 1,970' of 10" main. The project at the Lutheran Church will be partially assessed in 1998 for \$16,960.

Water Services (Page W-16)

All additions were developer contributions. No special assessments involved.

Hydrants and Distribution System Valves (Page W-18)

There was one hydrant discovered that had not been recorded previously.

Hydrant additions were developer contributed.
