



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRIMAC MUNICIPAL WATER UTILITY

Principal Office: 100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

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.

SIGNATURE PAGE

I DARWIN NELSON of
(Person responsible for accounts)

MERRIMAC MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/20/1998
(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRIMAC MUNICIPAL WATER UTILITY

Utility Address: 100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

When was utility organized? 12/18/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARWIN NELSON
Title: VILLAGE ADMINISTRATOR

Office Address:
100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

Telephone: (608) 493 - 2122

Fax Number: (608) 493 - 9908

E-mail Address: N/A

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

Name: MR KEVIN KRYSINSKI CPA
Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE SUITE 104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

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

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

Name: MR KEVIN KRYSINSKI
Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE SUITE 104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

Date of most recent audit report: 1/16/1998

Period covered by most recent audit: 1/1/1997-12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DARWIN NELSON

Title: VILLAGE ADMINISTRATOR

Office Address:

100 COOKS STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122

Fax Number: (608) 493 - 9908

E-mail Address: N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR JOHN BENISH, JR, TRUSTEE

MR JOSEPH MONACO, TRUSTEE

MR STEPHEN RAJCHEL, TRUSTEE

MR ALLAN B. SHANKS, PRESIDENT

MR VERN WEISENSEL, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

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)	45,993	45,952	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,318	42,773	2
Depreciation Expense (403)	5,554	5,509	3
Amortization Expense (404)	4,365		4
Taxes (408)	6,655	6,926	5
Total Operating Expenses	37,892	55,208	
Net Operating Income	8,101	(9,256)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	8,101	(9,256)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,371	2,177	9
Miscellaneous Nonoperating Income (421)	1,850		10
Total Other Income	3,221	2,177	
Total Income	11,322	(7,079)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,322	(7,079)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	11,322	(7,079)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,385	54,464	19
Balance Transferred from Income (433)	11,322	(7,079)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	58,707	47,385	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	1,371	4
Total (Acct. 419):	1,371	
Miscellaneous Nonoperating Income (421):		
INSURANCE RECOVERIES	1,850	5
Total (Acct. 421):	1,850	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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 and 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):						
NONE					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	45,993	0	0	0	45,993	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	45,993	0	0	0	45,993	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	281,703	277,275	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	98,412	93,012	2
Net Utility Plant	183,291	184,263	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	19,675	18,977	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	10,046	9,210	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,346	5,512	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	31,067	33,699	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	21,824	26,189	20
Total Deferred Debits	21,824	26,189	
Total Assets and Other Debits	236,182	244,151	

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)	4,509	4,509	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	58,707	47,385	23
Total Proprietary Capital	63,216	51,894	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	50,177	56,793	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	50,177	56,793	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,085	3,885	28
Payables to Municipality (233)	0	10,424	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,955	5,955	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	7,040	20,264	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	115,749	115,200	38
Total Liabilities and Other Credits	236,182	244,151	

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 (100)	279,669	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	2,034				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	281,703	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	98,412	0	0	0	9
Total Accumulated Provision	98,412	0	0	0	
Net Utility Plant	183,291	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	93,012				93,012	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,554				5,554	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	396				396	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,950	0	0	0	5,950	13
Debits during year						14
Book cost of plant retired	550				550	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	550	0	0	0	550	19
Balance End of Year	98,412	0	0	0	98,412	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	0	0

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,509	1
Changes during year (explain):		
NONE		2
Balance end of year	4,509	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

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)					
ADVANCE FROM GENERAL FUND	07/31/1994	07/31/2004	0.00%	50,177	1
Total for Account 223				50,177	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,955	1
Accruals:		
Charged water department expense	6,655	2
Charged electric department expense		3
Charged sewer department expense	134	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,789</u>	
Taxes paid during year:		
County, state and local taxes	5,955	6
Social Security taxes	750	7
PSC Remainder Assessment	84	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,789</u>	
Balance end of year	<u><u>5,955</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	115,200					115,200	1
Add credits during year:							
For Services	549					549	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	115,749	0	0	0	0	115,749	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric		6
Sewer (Regulated)		7
Other (specify):		
CUSTOMER ACCOUNTS RECEIVABLE	10,046	8
Total (Acct. 142):	10,046	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	1,346	12
Total (Acct. 145):	1,346	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL REHAB	21,824	15
Total (Acct. 183):	21,824	

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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	278,472	0	0	0	278,472	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	95,712	0	0	0	95,712	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	115,474	0	0	0	115,474	6
Other (specify):						
NONE					0	7
Average Net Rate Base	67,286	0	0	0	67,286	
Net Operating Income	8,101	0	0	0	8,101	8
Net Operating Income as a percent of Average Net Rate Base						
	12.04%	N/A	N/A	N/A	12.04%	

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	4,509	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	53,046	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	57,555	
Net Income		
Net Income	11,322	5
Percent Return on Proprietary Capital	19.67%	

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.

THE UTILITY HAD A SIMPLIFIED RATE INCREASES IN 1997.

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)	44,082	1
Total Sales of Water	44,082	
Other Operating Revenues		
Forfeited Discounts (470)	373	2
Other Water Revenues (474)	1,538	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,911	
Total Operating Revenues	45,993	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,593	5
General Operating Expenses (680-690)	10,725	6
Total Operation and Maintenance Expenses	21,318	
Other Operating Expenses		
Depreciation Expense (403)	5,554	7
Amortization Expense (404)	4,365	8
Taxes (408)	6,655	9
Total Other Operating Expenses	16,574	
Total Operating Expenses	37,892	
NET OPERATING INCOME	8,101	

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
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	178	7,548	24,900	4
Commercial	17	2,416	5,436	5
Industrial				6
Total Metered Sales to General Customers (461)	195	9,964	30,336	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,241	8
Other Sales to Public Authorities (464)	10	313	1,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	206	10,277	44,082	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	12,241	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)	12,241	
Forfeited Discounts (470):		
Customer late payment charges	373	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	373	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	326	7
Other (specify):		
STANDY CHARGES	1,212	8
Total Other Water Revenues (474)	1,538	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,731	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,560	3
Chemicals (630)	382	4
Supplies and Expenses (640)	415	5
Repairs of Water Plant (650)	1,908	6
Transportation Expenses (660)	597	7
Total Plant Operation and Maintenance Expenses	10,593	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,664	8
Office Supplies and Expenses (681)	408	9
Outside Services Employed (682)	1,852	10
Insurance Expense (684)	2,364	11
Employees Pensions and Benefits (686)	1,245	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	192	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	10,725	
 Total Operation and Maintenance Expenses	21,318	

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		5,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		134	2
Net property tax equivalent		5,821	
Social Security		750	3
PSC Remainder Assessment		84	4
Other (specify): NONE			5
Total tax expense		6,655	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235097				3
County tax rate	mills		5.268176				4
Local tax rate	mills		7.153708				5
School tax rate	mills		12.844756				6
Voc. school tax rate	mills		1.747353				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.249090				10
Less: state credit	mills		2.085728				11
Net tax rate	mills		25.163362				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.153708				14
Combined School Tax Rate	mills		14.592109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.745817				17
Total Tax Rate	mills		27.249090				18
Ratio of Local and School Tax to Total	dec.		0.798038				19
Total tax net of state credit	mills		25.163362				20
Net Local and School Tax Rate	mills		20.081326				21
Utility Plant, Jan. 1	\$	277,275	277,275				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	277,275	277,275				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	277,275	277,275				26
Assessment Ratio	dec.		0.849600				27
Assessed Value	\$	235,573	235,573				28
Net Local & School Rate	mills		20.081326				29
Tax Equiv. Computed for Current Year	\$	4,731	4,731				30
Tax Equivalent per 1994 PSC Report	\$	5,955					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,955					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		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)	28,385		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	28,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,729		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,015		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,746	1,306	20
Total Pumping Plant	17,490	1,306	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	619		23
Total Water Treatment Plant	619	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		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)			265 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)			28,385 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	28,650
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,729 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,015 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,052 20
Total Pumping Plant	0	0	18,796
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			619 23
Total Water Treatment Plant	0	0	619
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			265 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	3,742		26
Transmission and Distribution Mains (343)	156,473		27
Fire Mains (344)	0		28
Services (345)	29,779	1,048	29
Meters (346)	15,728	590	30
Hydrants (348)	17,227		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	223,214	1,638	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	139		35
Computer Equipment (372.1)	3,566		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,597		38
Other Tangible Property (390)	0		39
Total General Plant	7,302	0	
Total utility plant in service directly assignable	277,275	2,944	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	277,275	2,944	

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)			3,742 26
Transmission and Distribution Mains (343)			156,473 27
Fire Mains (344)			0 28
Services (345)			30,827 29
Meters (346)	550		15,768 30
Hydrants (348)			17,227 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	550	0	224,302
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			139 35
Computer Equipment (372.1)			3,566 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,597 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,302
Total utility plant in service directly assignable	550	0	279,669
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	550	0	279,669

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			978	978	1
February			897	897	2
March			1,043	1,043	3
April			1,124	1,124	4
May			1,198	1,198	5
June			1,330	1,330	6
July			1,370	1,370	7
August			1,339	1,339	8
September			1,113	1,113	9
October			1,335	1,335	10
November			1,110	1,110	11
December			1,109	1,109	12
Total for year	0	0	13,946	13,946	
Less: Measured or estimated water used in main flushing and water treatment during year				219	13
Less: Other utility use				43	14
Other utility use explanation: FIRE PROTECTION					15
Water pumped into distribution system				13,684	16
Less: Water sold				10,277	17
Losses and unaccounted for				3,407	18
Percent unaccounted for to the nearest whole percent (%)				25%	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				95	21
Date of maximum: 10/2/1997					22
Cause of maximum: 69 USED FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 1/28/1997					25
Total KWH used for pumping for the year				12,111	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)	
WELL #1	#1	235	12	57,000	Yes	1

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	1			1
Location	WELL #1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1959			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	200			8
Pump Motor or Standby Engine Mfr	LAYNE			10
Year Installed	1959			11
Type	ELECTRIC			12
Horsepower	20			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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)	R		3
Year constructed	1959		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	15		6
Total capacity in gallons	6,800		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	6.000	24,492	0	0	0	24,492
M	D	8.000	3,387	0	0	0	3,387
Total Within Municipality			27,879	0	0	0	27,879
Total Utility			27,879	0	0	0	27,879

1
2

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	219	0	0	0	219	0	1
M	1.000	8	1	0	0	9	0	2
M	1.500	9	0	0	0	9	0	3
M	2.000	8	0	0	0	8	0	4
Total Utility		244	1	0	0	245	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 (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	214	12	10	0	216	23	1
1.000	1	0	0	0	1	1	2
1.500	10	0	0	0	10	2	3
Total:	225	12	10	0	227	26	

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	185	14		6		11	216	1
1.000		1				0	1	2
1.500		5		4		1	10	3
Total:	185	20	0	10	0	12	227	

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				0	1
Within Municipality	48	0	0	0	48	2
Total Fire Hydrants	48	0	0	0	48	
Flushing Hydrants						
	0	0	0	0	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:	48
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SALARIES AND WAGES (600): DECREASE IN 1997 DUE TO LESS TIME BEING SPENT FOR MAINTENANCE AND REPAIRS.

REPAIRS OF WATER PLANT (650): DECREASE IN 1997 DUE TO NO WATER MAIN BREAKS IN 1997.

OUTSIDE SERVICES EMPLOYEED (682): DECREASE IN 1997 - 1996 INCLUDED COSTS ASSOCIATED WITH PREPARATION OF A GRANT APPLICATION.

Water Services (Page W-16)

One service was contributed by Developer. Charge of \$550 per PSC Rate Order.
