



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONROE MUNICIPAL WATER UTILITY

Principal Office: 1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

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: MONROE MUNICIPAL WATER UTILITY

Utility Address: 1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

When was utility organized? 1/1/1888

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN NICOLA MAURER CPA

Title: FINANCE DIRECTOR

Office Address:

1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

Telephone: (608) 329 - 2486

Fax Number: (608) 329 - 2488

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: MR STEVEN P MADSEN

Title: AUDITOR

Office Address: REFFUE,PAS,JACOBSON & KOSTER

901 16TH AVE
MONROE, WI 53566

Telephone: (608) 325 - 2141

Fax Number: (608) 325 - 2146

E-mail Address:

Date of most recent audit report: 8/21/1997

Period covered by most recent audit: CALENDER YEAR 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L KENNISON

Title: OPERATION SUPERVISOR / UTILITY MANAGER

Office Address:

1065 5TH AVE
P.O. BOX 200
MONROE, WI 53566

Telephone: (608) 329 - 2485

Fax Number: (608) 329 - 2488

E-mail Address:

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR DONALD F BERGER, CPA, PRESIDENT / ALDERPERSON
 - MR KEITH INGWELL, VICE PRESIDENT / ALDERPERSON
 - MR TODD R JENSON, ALDERPERSON
 - MR VICTOR N SCHILLER, ALDERPERSON
 - MR BARRY B WHALEN, ALDERPERSON
-

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)? YES

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: 1/1/1997 12/31/1997

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)	1,319,339	1,218,535	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	588,043	533,802	2
Depreciation Expense (403)	180,754	136,769	3
Amortization Expense (404-407)	0		4
Taxes (408)	167,020	156,697	5
Total Operating Expenses	935,817	827,268	
Net Operating Income	383,522	391,267	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	383,522	391,267	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,081	4,789	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	4,800		9
Interest and Dividend Income (419)	32,836	35,686	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	38,717	40,475	
Total Income	422,239	431,742	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	422,239	431,742	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	221,060	226,213	14
Amortization of Debt Discount and Expense (428)	5,194	5,194	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	2,387	17
Other Interest Expense (431)	5,250		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	231,504	233,794	
Net Income	190,735	197,948	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,342,872	1,144,028	20
Balance Transferred from Income (433)	190,735	197,948	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	26,820	(896)	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,506,787	1,342,872	

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):		
Income from rental of apartment owned by Utility	4,800	4
Total (Acct. 418):	4,800	
Interest and Dividend Income (419):		
Interest on investments	5,309	5
Interest on restricted assets	27,527	6
Total (Acct. 419):	32,836	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	26,820	12
Total (Acct. 436)--Debit:	26,820	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	2,213				2,213	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	17				17	2
Payroll	1,115				1,115	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,132	0	0	0	1,132	
Net income (or loss)	1,081	0	0	0	1,081	

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	1,319,339	0	0	0	1,319,339	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,319,339	0	0	0	1,319,339	

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	165,380	27,411	192,791	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,132		1,132	6
Other nonutility expenses			0	7
Water utility plant accounts	10,508		10,508	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	27,411	(27,411)	0	18
All other accounts			0	19
Total Payroll	204,431	0	204,431	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,422,974	8,189,256	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,867,914	1,697,829	2
Net Utility Plant	6,555,060	6,491,427	
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)	545,695	518,875	7
Total Other Property and Investments	545,695	518,875	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,419	53,576	8
Temporary Cash Investments (132)	13,350	12,659	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	317,470	336,955	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,255	27,097	14
Materials and Supplies (150)	33,038	37,203	15
Prepayments (165)	547	494	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	499,079	467,984	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	76,578	81,772	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	112,246	166,088	20
Total Deferred Debits	188,824	247,860	
Total Assets and Other Debits	7,788,658	7,726,146	

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)	115,100	115,100	21
Appropriated Earned Surplus (215)	355,012	328,192	22
Unappropriated Earned Surplus (216)	1,506,787	1,342,872	23
Total Proprietary Capital	1,976,899	1,786,164	
LONG-TERM DEBT			
Bonds (221)	3,815,000	3,960,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	3,815,000	3,960,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	26,693	34,560	28
Payables to Municipality (233)	100,000	100,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	19,657	92,168	31
Interest Accrued (237)	25,540	20,745	32
Other Current and Accrued Liabilities (238)	28,176	36,950	33
Total Current and Accrued Liabilities	200,066	284,423	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,796,693	1,695,559	41
Total Liabilities and Other Credits	7,788,658	7,726,146	

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)	8,379,066	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)	43,908				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,422,974	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,867,914	0	0	0	10
Total Accumulated Provision	1,867,914	0	0	0	
Net Utility Plant	6,555,060	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	1,697,829				1,697,829	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	180,754				180,754	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,620				13,620	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,136				1,136	10
Other credits (specify):						11
					0	12
Total credits	195,510	0	0	0	195,510	13
Debits during year						14
Book cost of plant retired	24,168				24,168	15
Cost of removal	1,257				1,257	16
Other debits (specify):						17
					0	18
Total debits	25,425	0	0	0	25,425	19
Balance End of Year	1,867,914	0	0	0	1,867,914	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.36%					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	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	33,038	37,203
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	33,038	37,203

**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)				
1993 revenue refunding bonds	1,618	428	16,043	1
1994 revenue bonds	3,576	428	60,535	2
Total			76,578	
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	115,100	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>115,100</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)	
Water System Revenue Refunding Bonds Series	10/01/1993	12/01/2007	4.00%	2,425,000	1
Water System Revenue Refunding Bonds Series	05/01/1994	12/01/2014	5.00%	1,390,000	2
Total Bonds (Account 221):				3,815,000	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	92,168	1
Accruals:		
Charged water department expense	168,693	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Shared meter costs billed to City Wastewater Utility	3,477	5
Total Accruals and other credits	172,170	
Taxes paid during year:		
County, state and local taxes	226,354	6
Social Security taxes	16,291	7
PSC Remainder Assessment	2,036	8
Other (explain):		
NONE		9
Total payments and other debits	244,681	
Balance end of year	19,657	

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)					
Mortgage Revenue Refunding Bonds dated 10/1/93	5,577	66,971	67,290	5,258	1
Mortgage Revenue Refunding Bonds dated 5/1/94	12,781	154,089	154,225	12,645	2
Subtotal	18,358	221,060	221,515	17,903	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Payable to City	2,387	5,250		7,637	5
Subtotal	2,387	5,250	0	7,637	
Total	20,745	226,310	221,515	25,540	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,695,559					1,695,559	1
Add credits during year:							
For Services	11,650					11,650	2
For Mains	70,542					70,542	3
Other (specify):							
Hydrants	18,942					18,942	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,796,693	0	0	0	0	1,796,693	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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):		
Bond Princ. & Int. Redemption Fund, Bond Reserve Fund & Bond Depreciation Fund	545,695	3
Total (Acct. 125):	545,695	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	311,418	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
Inventory sales and contract work	6,052	8
Total (Acct. 142):	317,470	
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):		
Shared meter charges, charges for rural water usage & '97 tax roll due	8,255	12
Total (Acct. 145):	8,255	
Prepayments (165):		
Property Insurance	547	13
Total (Acct. 165):	547	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Well #4 fully amortized in 1997	0	15
Well #7	35,447	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Well #6	18,578	17
Well #3	53,848	18
Misc. projects not being amortized	4,373	19
Total (Acct. 183):	112,246	
Payables to Municipality (233):		
Note payable to City	100,000	20
Total (Acct. 233):	100,000	
Other Deferred Credits (253):		
NONE		21
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	8,266,252	0	0	0	8,266,252	1
Materials and Supplies	35,120	0	0	0	35,120	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,782,871	0	0	0	1,782,871	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,746,126	0	0	0	1,746,126	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,772,375	0	0	0	4,772,375	
Net Operating Income	383,522	0	0	0	383,522	8
Net Operating Income as a percent of Average Net Rate Base						
	8.04%	N/A	N/A	N/A	8.04%	

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	115,100	1
Appropriated Earned Surplus	341,602	2
Unappropriated Earned Surplus	1,424,829	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,881,531	
Net Income		
Net Income	190,735	5
Percent Return on Proprietary Capital	10.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

All acquisitions are detailed in the footnotes for "Plant in Service" page W-8.

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.

Michael Kennison was formally made Water Utility Supervisor in January, 1997.
Nicola Maurer was hired as Office Manager/Finance Director in August, 1997.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,300,097	1
Total Sales of Water	1,300,097	
Other Operating Revenues		
Forfeited Discounts (470)	5,199	2
Miscellaneous Service Revenues (471)	1,809	3
Rents from Water Property (472)	249	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,985	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,242	
Total Operating Revenues	1,319,339	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	53,807	8
Pumping Expenses (620-625)	177,909	9
Water Treatment Expenses (630-635)	13,148	10
Transmission and Distribution Expenses (640-655)	85,550	11
Customer Accounts Expenses (901-904)	20,317	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	237,312	14
Total Operation and Maintenance Expenses	588,043	
Other Operating Expenses		
Depreciation Expense (403)	180,754	15
Amortization Expense (404-407)		16
Taxes (408)	167,020	17
Total Other Operating Expenses	347,774	
Total Operating Expenses	935,817	
NET OPERATING INCOME	383,522	

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	14,250	197,706	429,607	4
Commercial	2,191	193,290	294,399	5
Industrial	106	234,206	273,768	6
Total Metered Sales to General Customers (461)	16,547	625,202	997,774	
Private Fire Protection Service (462)	212		27,729	7
Public Fire Protection Service (463)	16,691		252,424	8
Other Sales to Public Authorities (464)	170	12,776	22,170	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 33,620	 637,978	 1,300,097	

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)	252,193	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)	231	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	252,424	
Forfeited Discounts (470):		
Customer late payment charges	5,199	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,199	
Miscellaneous Service Revenues (471):		
Water turn-on charges	1,809	7
Total Miscellaneous Service Revenues (471)	1,809	
Rents from Water Property (472):		
Equipment rentals	249	8
Total Rents from Water Property (472)	249	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,044	10
Other (specify):		
Miscellaneous charges for services	941	11
Total Other Water Revenues (474)	11,985	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	53,807	4
Total Source of Supply Expenses	53,807	
 PUMPING EXPENSES		
Operation Labor (620)	21,154	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	121,843	7
Operation Supplies and Expenses (623)	1,135	8
Maintenance of Pumping Plant (625)	33,777	9
Total Pumping Expenses	177,909	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	313	10
Chemicals (631)	8,652	11
Operation Supplies and Expenses (632)	1,309	12
Maintenance of Water Treatment Plant (635)	2,874	13
Total Water Treatment Expenses	13,148	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	17,372	14
Operation Supplies and Expenses (641)	1,623	15
Maintenance of Distribution Reservoirs and Standpipes (650)	281	16
Maintenance of Mains (651)	46,814	17
Maintenance of Services (652)	13,655	18
Maintenance of Meters (653)	1,394	19
Maintenance of Hydrants (654)	4,411	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	85,550	

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)	4,898	22
Accounting and Collecting Labor (902)	13,432	23
Supplies and Expenses (903)	1,987	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	20,317	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,161	27
Office Supplies and Expenses (921)	12,285	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	38,212	30
Property Insurance (924)	12,747	31
Injuries and Damages (925)	984	32
Employee Pensions and Benefits (926)	60,353	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	41,444	35
Transportation Expenses (933)	11,725	36
Maintenance of General Plant (935)	14,401	37
Total Administrative and General Expenses	237,312	
 Total Operation and Maintenance Expenses	588,043	

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		153,843	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,477	2
Net property tax equivalent		150,366	
Social Security		14,618	3
PSC Remainder Assessment		2,036	4
Other (specify): NONE			5
Total tax expense		167,020	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220949				3
County tax rate	mills		5.540149				4
Local tax rate	mills		10.152985				5
School tax rate	mills		10.909929				6
Voc. school tax rate	mills		1.594475				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.418487				10
Less: state credit	mills		2.138443				11
Net tax rate	mills		26.280044				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.152985				14
Combined School Tax Rate	mills		12.504404				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.657389				17
Total Tax Rate	mills		28.418487				18
Ratio of Local and School Tax to Total	dec.		0.797276				19
Total tax net of state credit	mills		26.280044				20
Net Local and School Tax Rate	mills		20.952459				21
Utility Plant, Jan. 1	\$	8,189,258	8,189,258				22
Materials & Supplies	\$	37,203	37,203				23
Subtotal	\$	8,226,461	8,226,461				24
Less: Plant Outside Limits	\$	116,464	116,464				25
Taxable Assets	\$	8,109,997	8,109,997				26
Assessment Ratio	dec.		0.905360				27
Assessed Value	\$	7,342,467	7,342,467				28
Net Local & School Rate	mills		20.952459				29
Tax Equiv. Computed for Current Year	\$	153,843	153,843				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	153,843					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,030		4
Structures and Improvements (311)	16,613		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	341,853		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	367,496	0	
PUMPING PLANT			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	838,982		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	721,841		17
Diesel Pumping Equipment (326)	22,987		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,886		20
Total Pumping Plant	1,593,221	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	15,294		22
Water Treatment Equipment (332)	28,648	1,755	23
Total Water Treatment Plant	43,942	1,755	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,179		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)			9,030	4
Structures and Improvements (311)			16,613	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			341,853	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	367,496	
PUMPING PLANT				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)			838,982	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			721,841	17
Diesel Pumping Equipment (326)			22,987	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,886	20
Total Pumping Plant	0	0	1,593,221	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,294	22
Water Treatment Equipment (332)	800		29,603	23
Total Water Treatment Plant	800	0	44,897	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,179	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)	802,484		26
Transmission and Distribution Mains (343)	3,817,558	81,779	27
Fire Mains (344)			28
Services (345)	395,326	39,379	29
Meters (346)	332,678	48,788	30
Hydrants (348)	382,168	31,673	31
Other Transmission and Distribution Plant (349)	1,015		32
Total Transmission and Distribution Plant	5,748,408	201,619	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	37,324		34
Office Furniture and Equipment (391)	15,835	352	35
Computer Equipment (391.1)	56,575	7,204	36
Transportation Equipment (392)	48,458	23,197	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	29,044	1,661	39
Laboratory Equipment (395)	4,300		40
Power Operated Equipment (396)			41
Communication Equipment (397)	208,836	14,807	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	400,372	47,221	
Total utility plant in service directly assignable	8,153,439	250,595	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	8,153,439	250,595	

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)			802,484 26
Transmission and Distribution Mains (343)	1,062		3,898,275 27
Fire Mains (344)			0 28
Services (345)	2,150		432,555 29
Meters (346)	13,905		367,561 30
Hydrants (348)	1,750		412,091 31
Other Transmission and Distribution Plant (349)			1,015 32
Total Transmission and Distribution Plant	18,867	0	5,931,160
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			37,324 34
Office Furniture and Equipment (391)			16,187 35
Computer Equipment (391.1)			63,779 36
Transportation Equipment (392)	5,301		66,354 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			30,705 39
Laboratory Equipment (395)			4,300 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			223,643 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,301	0	442,292
Total utility plant in service directly assignable	24,968	0	8,379,066
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	24,968	0	8,379,066

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			66,867	66,867	1
February			60,350	60,350	2
March			65,999	65,999	3
April			66,463	66,463	4
May			71,277	71,277	5
June			72,770	72,770	6
July			77,133	77,133	7
August			73,115	73,115	8
September			69,421	69,421	9
October			70,103	70,103	10
November			65,773	65,773	11
December			69,769	69,769	12
Total for year	0	0	829,040	829,040	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				14,745	14
Other utility use explanation:					15
City fire training	105				
Hydrant flushing	8,140				
Estimated pre-lube bypass-pumps	6,500				
Water pumped into distribution system				814,295	16
Less: Water sold				637,978	17
Losses and unaccounted for				176,317	18
Percent unaccounted for to the nearest whole percent (%)				22%	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				2,801	21
Date of maximum: 5/27/1997					22
Cause of maximum:					23
Combined hydrant flushing with hot weather and outside water usage					
Minimum gallons pumped by all methods in any one day during reporting year				1,663	24
Date of minimum: 4/18/1997					25
Total KWH used for pumping for the year				2,460	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)	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	1
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	2
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	3
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	4
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	5

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	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	810	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1996	1987	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	14
Location	WELL # 5	WELL # 6	WELL # 7	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1949	1971	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,150	930	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	26

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	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	# 6 RESERVOIR	# 7 RESERVOIR	#4 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1971	1978	1939	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	16	10	15	10
				11
Total capacity in gallons	100,000	100,000	100,000	12
				13
WATER TREATMENT PLANT				14
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	15
				16
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
				18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	2.3000	1.3000	21
				22
Is a corrosion control chemical used (yes, no)?	N	N	N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons	100,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

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	SOUTH TOWER	WELL # 3 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1914	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	110	20	6
Total capacity in gallons	137,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	2.000	547				547
M	D	4.000	37,399				37,399
M	S	4.000	119				119
M	D	6.000	175,422				175,422
P	T	6.000	695				695
M	D	8.000	38,015	1,938			39,953
M	T	8.000	7,833				7,833
P	D	8.000	400				400
M	D	10.000	49,435	90	78		49,447
M	T	12.000	11,250				11,250
P	D	12.000	1,286				1,286
M	T	16.000	5,642				5,642
Total Within Municipality			328,043	2,028	78	0	329,993
M	D	6.000	2,084				2,084
M	D	10.000	185				185
M	T	12.000	1,214				1,214
Total Outside of Municipality			3,483	0	0	0	3,483
Total Utility			331,526	2,028	78	0	333,476

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)	
L	0.625	777		37		740		1
M	0.750	2,415	17	3	3	2,432		2
M	1.000	647	16	2		661		3
M	1.250	27				27		4
M	1.500	68	5			73		5
M	2.000	61		1		60		6
M	3.000	1	1			2		7
M	4.000	10				10		8
M	6.000	18				18		9
M	8.000	27				27		10
M	10.000	7				7		11
Total Utility		4,058	39	43	3	4,057	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	3,734	445	516		3,663	868	1
0.750	345	48	14		379	57	2
1.000	151	42	32		161	72	3
1.500	52	37	33		56	49	4
2.000	44		1	(10)	33	4	5
3.000	10				10	3	6
4.000	5				5	2	7
6.000	1				1		8
Total:	4,342	572	596	(10)	4,308	1,055	

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	3,216	270	2	7		168	3,663	1
0.750	289	80		2		8	379	2
1.000	13	135	3	8		2	161	3
1.500		38	7	8		3	56	4
2.000		20	8	5			33	5
3.000		2	5	3			10	6
4.000		4	1				5	7
6.000			1				1	8
Total:	3,518	549	27	33	0	181	4,308	

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	5				5	1
Within Municipality	489	11	7		493	2
Total Fire Hydrants	494	11	7	0	498	
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:	498
Number of distribution system valves end of year:	439
Number of distribution valves operated during year:	145

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 625: During August of '97 the well pump of Well #6 had to be pulled and 7 stage bowels replaced at a cost of \$17,691 due to a problem with sand.

Acct. 640: An increase of \$8,489 resulted from labor associated with meter changeouts being charged to this account, due to a miscommunication between the Utility and the PSC regarding accounting methods. The meter labor cannot be specifically identified from the other labor in acct. 640. As of January 1, 1998 this labor is being correctly charged to Acct. 346 per PSC instructions.

Acct. 651: During 1997 main breaks and joint leaks increased by 17 over 1996. January and February were the first particularly cold months since the new water tower went on-line in May 1996.

Acct. 652: The Utility's 1996 project of raising stop boxes was paused in 1997 due to a combination of increased work-load due to main & joint leaks, and also due to large amount of labor involved in Sewer across-city Center Interceptor installation via water turn-on and turn-offs.

Acct. 902: The new position of Finance Director was created by the Utility and was filled in August '97. As a result labor charged to this account increased by \$5,353, but was offset by a greater reduction in the need for assistance from an outside accountant.

Acct. 923: Due to the addition of a Finance Director in August, 1997 costs incurred due to use of an outside accountant were reduced by \$13,383.

Acct. 926: In February '97, the part-time secretary/clerk was given full-time status and, therefore, benefit coverage and increased vacation. Two operators gained an additional week of vacation due to longevity anniversaries. Also, two new positions were added, the Finance Director and another operator (in Oct. '97). The above changes resulted in an increase of \$17,962 in benefit costs.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Mains increased by 2028 L.F., 90 L.F. costing \$11,237 to replace main for State Hwy project, and \$70,542 (1,938 L.F.) contributed by property owner for Phase II of a subdivision.

Services increased by 39 in total, 10 installed during a Sewer interceptor project while street was opened costing \$26,993; 14 placed into use at various subdivisions contributed by the owners at a value of \$4,656; and 15 installations performed by the Utility and its contractors costing \$7,730.

Meters increased by 572 including stock, 596 meters were retired at a value of \$13,905.

Hydrants increased by 11 in total, 1 installed during Sewer interceptor project costing \$4,614; 6 contributed by property owner for Phase II of a subdivision at a value of \$12,315; and 5 installations performed by the Utility and its contractors costing \$14,744.

Two trucks added to fleet, one purchased new for \$22,197, one purchased for \$1,000 from City street dept.

Four handheld meter reading devices placed in service in 1997, included in acct. 397 per instruction in PSC Annual Report Review letter.

Water Mains (Page W-15)

Of the \$81,779 of mains added in 1997, \$70,542 (1,938 LF) was installed by customers at their own expense under Utility specifications, and then was contributed to the Utility. \$6,067 was added using bond proceeds, and the remaining \$5,170 was financed with Utility cash reserves.

Water Services (Page W-16)

Of the \$39,379 of services added in 1997, \$733 was financed with bond proceeds, \$33,990 was financed with Utility cash reserves, and \$4,656 was installed and paid for by the property owner under Utility specifications, and was then contributed to the Utility. The basis used to record these 14 contributed services was the contractual cost paid by the owner to the construction companies.

Meters (Page W-17)

An adjustment to reduce in stock 2" meters by 10 was necessary due to a records error in 1996.

Hydrants and Distribution System Valves (Page W-18)

Due to a large number of main breaks and to labor intensive construction projects, the Utility was only able to operate a third rather than one half of valves in the system.
