



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

---

Principal Office: 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** BERLIN MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923

**When was utility organized?** 1/1/1896

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

---

**Name:** MS BARBARA WILLIAMS

**Title:** CLERK

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923

**Telephone:** (920) 361 - 5404

**Fax Number:** (920) 361 - 5405

**E-mail Address:**

---

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

---

**Name:** MR CLIFFORD A WIERNIK CPA

**Title:** PRINCIPAL

**Office Address:** ANDERSON TACKMAN & COMPANY PLC

401 5TH STREET SUITE 339  
WAUSAU, WI 54403

**Telephone:** (715) 842 - 3324

**Fax Number:** (715) 842 - 8146

**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 CLIFFORD A WIERNIK CPA

**Title:** PRINCIPAL

**Office Address:** ANDERSON TACKMAN & COMPANY PLC

401 5TH STREET SUITE 339  
WAUSAU, WI 54403

**Telephone:** (715) 842 - 3324

**Fax Number:** (715) 842 - 8146

**E-mail Address:**

**Date of most recent audit report:** 3/15/1998

**Period covered by most recent audit:** 12/31/97

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR RICHARD A. KELLER

**Title:** SUPERINTENDENT

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923

**Telephone:** (414) 361 - 5404

**Fax Number:** (414) 361 - 5405

**E-mail Address:**

**Name of utility commission/committee:**

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

- MR WILFRED HANDRICH, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR DAVID KASUN, MEMBER
- MR ALAN KECK, MEMBER
- MR PAUL ROETHEL, MEMBER

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 7/11/1961

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,593,214	1,615,669	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	662,953	593,285	2
Depreciation Expense (403)	379,368	343,524	3
Amortization Expense (404-407)	0		4
Taxes (408)	110,241	97,561	5
<b>Total Operating Expenses</b>	<b>1,152,562</b>	<b>1,034,370</b>	
<b>Net Operating Income</b>	<b>440,652</b>	<b>581,299</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>440,652</b>	<b>581,299</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,802	3,304	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	153,447	127,974	10
Miscellaneous Nonoperating Income (421)	0	16,436	11
<b>Total Other Income</b>	<b>160,249</b>	<b>147,714</b>	
<b>Total Income</b>	<b>600,901</b>	<b>729,013</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>600,901</b>	<b>729,013</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	185,915	194,716	14
Amortization of Debt Discount and Expense (428)	33,202	29,250	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		68,151	19
<b>Total Interest Charges</b>	<b>219,117</b>	<b>155,815</b>	
<b>Net Income</b>	<b>381,784</b>	<b>573,198</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	439,662	(717,847)	20
Balance Transferred from Income (433)	381,784	573,198	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	(51,030)	(584,311)	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>872,476</b>	<b>439,662</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Temporary investments (General and reserves)	153,447	5
<b>Total (Acct. 419):</b>	<b>153,447</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(51,030)	11
<b>Total (Acct. 436)--Debit:</b>	<b>(51,030)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,807		813		7,620	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	818		0		818	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>818</b>	
<b>Net income (or loss)</b>	<b>5,989</b>	<b>0</b>	<b>813</b>	<b>0</b>	<b>6,802</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	706,627	0	886,587	0	1,593,214	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.)	8,344				8,344	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>698,283</b>	<b>0</b>	<b>886,587</b>	<b>0</b>	<b>1,584,870</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	110,419		110,419	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	142,900		142,900	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>253,319</b>	<b>0</b>	<b>253,319</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,417,597	14,288,246	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,744,763	4,468,561	<b>2</b>
<b>Net Utility Plant</b>	<b>9,672,834</b>	<b>9,819,685</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,380	1,380	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,380</b>	<b>1,380</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	2,357,226	2,385,904	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,358,606</b>	<b>2,387,284</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	107,887	111,560	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	352,880	326,567	<b>11</b>
Other Accounts Receivable (143)	12,830	6,091	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,473	1,420	<b>14</b>
Materials and Supplies (150)	31,870	20,600	<b>15</b>
Prepayments (165)	3,131	3,131	<b>16</b>
Other Current and Accrued Assets (170)	50,594	46,412	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>560,665</b>	<b>515,781</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	390,532	423,734	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>390,532</b>	<b>423,734</b>	
<b>Total Assets and Other Debits</b>	<b>12,982,637</b>	<b>13,146,484</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,328,111	2,328,111	<b>21</b>
Appropriated Earned Surplus (215)	2,148,578	2,199,608	<b>22</b>
Unappropriated Earned Surplus (216)	872,476	439,662	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,349,165</b>	<b>4,967,381</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,555,000	3,805,000	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,555,000</b>	<b>3,805,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	83,027	180,124	<b>28</b>
Payables to Municipality (233)	12,298	13,812	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	87,417	75,470	<b>31</b>
Interest Accrued (237)	14,640	15,911	<b>32</b>
Other Current and Accrued Liabilities (238)	38,336	161,963	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>235,718</b>	<b>447,280</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,842,754	3,926,823	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>12,982,637</b>	<b>13,146,484</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,626,291	9,791,306	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,626,291	9,791,306	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	647,874	4,096,889	0	0	10
<b>Total Accumulated Provision</b>	647,874	4,096,889	0	0	
<b>Net Utility Plant</b>	3,978,417	5,694,417	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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	650,231	3,818,330			<b>4,468,561</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	95,486	283,882			<b>379,368</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,323	(5,323)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	732				<b>732</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>101,541</b>	<b>278,559</b>	<b>0</b>	<b>0</b>	<b>380,100</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	82,323				<b>82,323</b>	<b>15</b>
Cost of removal	21,575				<b>21,575</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>103,898</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,898</b>	<b>19</b>
<b>Balance End of Year</b>	<b>647,874</b>	<b>4,096,889</b>	<b>0</b>	<b>0</b>	<b>4,744,763</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
LAND FOR FUTURE USE	1,380			1,380	2
<b>Total Nonutility Property (121)</b>	<b>1,380</b>	<b>0</b>	<b>0</b>	<b>1,380</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>1,380</b>	<b>0</b>	<b>0</b>	<b>1,380</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,870	20,600	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>31,870</b>	<b>20,600</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Water and sewer revenue bonds	33,202	428	390,532	1
<b>Total</b>			<b>390,532</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,328,111	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,328,111</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 and Sewer Revenue	08/01/1995	12/01/2010	5.00%	3,555,000	1
<b>Total Bonds (Account 221):</b>				<b>3,555,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	75,470	1
<b>Accruals:</b>		
Charged water department expense	94,997	2
Charged electric department expense		3
Charged sewer department expense	15,244	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>110,241</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	75,470	6
Social Security taxes	20,240	7
PSC Remainder Assessment	2,584	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>98,294</b>	
<b>Balance end of year</b>	<b>87,417</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Water & sewer revenue bonds	15,911	185,915	187,186	14,640	1
<b>Subtotal</b>	<b>15,911</b>	<b>185,915</b>	<b>187,186</b>	<b>14,640</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,911</b>	<b>185,915</b>	<b>187,186</b>	<b>14,640</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	806,412			3,120,411		<b>3,926,823</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	13,679					<b>13,679</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
For Hydrants-damaged in accidents	2,252					<b>2,252</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
Amortization of construction grants				100,000		<b>100,000</b>	<b>5</b>
<b>Balance End of Year</b>	<b>822,343</b>	<b>0</b>	<b>0</b>	<b>3,020,411</b>	<b>0</b>	<b>3,842,754</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,660,560		<b>1,740,000</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Equipment replacement funds	819,307	3
Bond redemption	31,758	4
Bond and interest reserve	614,402	5
Construction & replacement funds	891,759	6
<b>Total (Acct. 125):</b>	<b>2,357,226</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	141,152	8
Electric		9
Sewer (Regulated)	211,728	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>352,880</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
Miscellaneous charges to customers	12,830	14
<b>Total (Acct. 143):</b>	<b>12,830</b>	
<b>Receivables from Municipality (145):</b>		
Additional hydrant rent due from General Fund	53	15
1994 construction costs due from TIF #7	1,420	16
<b>Total (Acct. 145):</b>	<b>1,473</b>	
<b>Prepayments (165):</b>		
Prepaid insurance	3,131	17
<b>Total (Acct. 165):</b>	<b>3,131</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	18	
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	19	
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Payroll expenses due to the General Fund	12,298	<b>20</b>
<b>Total (Acct. 233):</b>	<b>12,298</b>	
<b>Other Deferred Credits (253):</b>		
NONE	21	
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	4,580,684	0	9,769,826	0	14,350,510	1
Materials and Supplies	26,235	0	0	0	26,235	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	649,052	0	3,957,609	0	4,606,661	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	814,377	0	3,070,411	0	3,884,788	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,143,490</b>	<b>0</b>	<b>2,741,806</b>	<b>0</b>	<b>5,885,296</b>	
Net Operating Income	241,757	0	198,895	0	440,652	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>7.69%</b>	<b>N/A</b>	<b>7.25%</b>	<b>N/A</b>	<b>7.49%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,328,111	1
Appropriated Earned Surplus	2,174,093	2
Unappropriated Earned Surplus	656,069	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>5,158,273</b>	
<b>Net Income</b>		
Net Income	381,784	5
<b>Percent Return on Proprietary Capital</b>	<b>7.40%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

7. Any additional matters.

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership (Page iv)

Review completed 7/23/98. No letter necessary. RL

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	695,806	1
<b>Total Sales of Water</b>	<b>695,806</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,143	2
Miscellaneous Service Revenues (471)	1,334	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,344	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,821</b>	
<b>Total Operating Revenues</b>	<b>706,627</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	8,042	8
Pumping Expenses (620-625)	56,330	9
Water Treatment Expenses (630-635)	15,857	10
Transmission and Distribution Expenses (640-655)	92,129	11
Customer Accounts Expenses (901-904)	8,734	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,295	14
<b>Total Operation and Maintenance Expenses</b>	<b>274,387</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	95,486	15
Amortization Expense (404-407)		16
Taxes (408)	94,997	17
<b>Total Other Operating Expenses</b>	<b>190,483</b>	
<b>Total Operating Expenses</b>	<b>464,870</b>	
<b>NET OPERATING INCOME</b>	<b>241,757</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,849	91,820	233,744	4
Commercial	256	37,417	80,631	5
Industrial	42	187,818	176,583	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,147</b>	<b>317,055</b>	<b>490,958</b>	
Private Fire Protection Service (462)	18		10,507	7
Public Fire Protection Service (463)	1		176,693	8
Other Sales to Public Authorities (464)	29	16,193	17,648	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,195</b>	<b>333,248</b>	<b>695,806</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	176,693	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>176,693</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,143	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,143</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Meter installation and repairs	1,334	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,334</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,344	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,344</b>	
<b>Amortization of Construction Grants (475):</b>		
Amortization of construction grants	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	2,730	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,354	3
Maintenance of Water Source Plant (605)	2,958	4
<b>Total Source of Supply Expenses</b>	<b>8,042</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,018	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	39,227	7
Operation Supplies and Expenses (623)	1,126	8
Maintenance of Pumping Plant (625)	14,959	9
<b>Total Pumping Expenses</b>	<b>56,330</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,368	10
Chemicals (631)	11,508	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	981	13
<b>Total Water Treatment Expenses</b>	<b>15,857</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	51,892	14
Operation Supplies and Expenses (641)	9,811	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,057	16
Maintenance of Mains (651)	14,592	17
Maintenance of Services (652)	6,218	18
Maintenance of Meters (653)	1,846	19
Maintenance of Hydrants (654)	2,609	20
Maintenance of Other Plant (655)	1,104	21
<b>Total Transmission and Distribution Expenses</b>	<b>92,129</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,028	<b>22</b>
Accounting and Collecting Labor (902)	5,574	<b>23</b>
Supplies and Expenses (903)	2,132	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,734</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	27,183	<b>27</b>
Office Supplies and Expenses (921)	3,135	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	9,567	<b>30</b>
Property Insurance (924)	1,902	<b>31</b>
Injuries and Damages (925)	5,225	<b>32</b>
Employee Pensions and Benefits (926)	33,013	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	5,067	<b>35</b>
Transportation Expenses (933)	5,534	<b>36</b>
Maintenance of General Plant (935)	2,669	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>93,295</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>274,387</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		87,417	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,098	2
<b>Net property tax equivalent</b>		<b>85,319</b>	
Social Security	Direct-based on payroll	8,386	3
PSC Remainder Assessment	50% water, 50% sewer	1,292	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>94,997</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.272277				3
County tax rate	mills		9.043066				4
Local tax rate	mills		11.022397				5
School tax rate	mills		15.192191				6
Voc. school tax rate	mills		1.920683				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>37.450614</b>				<b>10</b>
Less: state credit	mills		2.695605				11
<b>Net tax rate</b>	mills		<b>34.755009</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.022397</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.112874</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>28.135271</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>37.450614</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.751263</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>34.755009</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.110162</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,539,901</b>	4,539,901				22
Materials & Supplies	\$	<b>20,600</b>	20,600				23
<b>Subtotal</b>	\$	<b>4,560,501</b>	<b>4,560,501</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>4,560,501</b>	<b>4,560,501</b>				<b>26</b>
Assessment Ratio	dec.		0.734128				27
<b>Assessed Value</b>	\$	<b>3,347,991</b>	<b>3,347,991</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.110162</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>87,417</b>	<b>87,417</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>87,417</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,596		4
Structures and Improvements (311)	28,030		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	762,840	46,761	7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)	6,435		9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>810,901</b>	<b>46,761</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	334,495	16,889	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	161,416	3,905	17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>502,721</b>	<b>20,794</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	19,293		23
<b>Total Water Treatment Plant</b>	<b>19,293</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,434		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,596	4
Structures and Improvements (311)	588		27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)	11,625		797,976	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)	2,625		3,810	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>14,838</b>	<b>0</b>	<b>842,824</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			810	12
Structures and Improvements (321)	13,289		338,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	17,191		148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>30,480</b>	<b>0</b>	<b>493,035</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	900		18,393	23
<b>Total Water Treatment Plant</b>	<b>900</b>	<b>0</b>	<b>18,393</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,434	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,236,208	66,193	27
Fire Mains (344)			28
Services (345)	334,210	18,161	29
Meters (346)	218,861	7,472	30
Hydrants (348)	144,706	2,252	31
Other Transmission and Distribution Plant (349)	561		32
<b>Total Transmission and Distribution Plant</b>	<b>3,045,502</b>	<b>94,078</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,769		34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	3,695		36
Transportation Equipment (392)	44,138	8,177	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	15,179		39
Laboratory Equipment (395)	1,698		40
Power Operated Equipment (396)			41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	78,117	3,726	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>156,661</b>	<b>11,903</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,535,078</b>	<b>173,536</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>4,535,078</b>	<b>173,536</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			108,522 26
Transmission and Distribution Mains (343)	13,693		2,288,708 27
Fire Mains (344)			0 28
Services (345)	489		351,882 29
Meters (346)	21,923		204,410 30
Hydrants (348)			146,958 31
Other Transmission and Distribution Plant (349)			561 32
<b>Total Transmission and Distribution Plant</b>	<b>36,105</b>	<b>0</b>	<b>3,103,475</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,769 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			3,695 36
Transportation Equipment (392)			52,315 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,179 39
Laboratory Equipment (395)			1,698 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			81,843 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>168,564</b>
<b>Total utility plant in service directly assignable</b>	<b>82,323</b>	<b>0</b>	<b>4,626,291</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>82,323</b>	<b>0</b>	<b>4,626,291</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			30,158	<b>30,158</b>	1
February			27,656	<b>27,656</b>	2
March			30,204	<b>30,204</b>	3
April			31,413	<b>31,413</b>	4
May			32,801	<b>32,801</b>	5
June			36,266	<b>36,266</b>	6
July			41,794	<b>41,794</b>	7
August			36,747	<b>36,747</b>	8
September			34,734	<b>34,734</b>	9
October			26,965	<b>26,965</b>	10
November			28,743	<b>28,743</b>	11
December			31,850	<b>31,850</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>389,331</b>	<b>389,331</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,790	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>385,541</b>	16
Less: Water sold				333,248	17
Losses and unaccounted for				<b>52,293</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>14%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Had a main break that was not found for 7 months of 1997; exact amount could not be determined					
Maximum gallons pumped by all methods in any one day during reporting year				2,125,000	21
Date of maximum: 7/10/1997					22
Cause of maximum:					23
Hot weather (high usage)					
Minimum gallons pumped by all methods in any one day during reporting year				500,000	24
Date of minimum: 11/28/1997					25
Total KWH used for pumping for the year				629,880	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	<b>1</b>
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	<b>2</b>
WELL 6 WISCONSIN	6	350	18	2,016,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	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	CEMETERY	N WISCONSIN	SKOSSUTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1963	1996	1979	<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	<b>6</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>7</b>
Total capacity in gallons	513,000	60,000	100,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>14</b>
Is water fluoridated (yes, no)?	N	N	N	<b>15</b>

## 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	W CUMBERLAND		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	32,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	1.500	923				923
M	S	2.000	1,719				1,719
M	S	4.000	27,045	700	700		27,045
M	D	6.000	72,676				72,676
M	D	8.000	34,157	1,150	1,150		34,157
M	D	10.000	10,469				10,469
M	T	12.000	40,817				40,817
<b>Total Within Municipality</b>			<b>187,806</b>	<b>1,850</b>	<b>1,850</b>	<b>0</b>	<b>187,806</b>
<b>Total Utility</b>			<b>187,806</b>	<b>1,850</b>	<b>1,850</b>	<b>0</b>	<b>187,806</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	113		1		112		1
M	0.750	1,117		2		1,115		2
L	0.750	321				321		3
M	1.000	461	6			467	118	4
M	1.500	10				10		5
M	2.000	18	1			19	1	6
M	3.000	6				6		7
M	4.000	3				3		8
P	6.000	3				3	3	9
<b>Total Utility</b>		<b>2,052</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>2,056</b>	<b>122</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,988	0	500		2,488	3	1
1.000	57	18	2		73	0	2
1.500	23	6	2		27	0	3
2.000	40	2	1		41	0	4
3.000	12	0	1		11	5	5
4.000	7	1	0		8	4	6
<b>Total:</b>	<b>3,127</b>	<b>27</b>	<b>506</b>	<b>0</b>	<b>2,648</b>	<b>12</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,847	178	21	13		429	2,488	1
1.000	2	39	4	2		26	73	2
1.500		17	2	3		5	27	3
2.000		18	10	5		8	41	4
3.000		3	3	3		2	11	5
4.000		1	2	3		2	8	6
<b>Total:</b>	<b>1,849</b>	<b>256</b>	<b>42</b>	<b>29</b>	<b>0</b>	<b>472</b>	<b>2,648</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	259	1			260	2
<b>Total Fire Hydrants</b>	<b>259</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>260</b>	
<b>Flushing Hydrants</b>						
	17				17	3
<b>Total Flushing Hydrants</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	

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

Number of hydrants operated during year:	276
Number of distribution system valves end of year:	433
Number of distribution valves operated during year:	200

---

## WATER OPERATING SECTION FOOTNOTES

---

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

1996/1997 Account variances greater than 25% (not less than \$5,000)  
625 Maintenance of pumping plant-1997 costs to repair well #5 of \$14,620  
640 Operation labor-1996 costs were much higher for water inspection work of \$9,250

---

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

Additions over \$10,000:  
313 Wells and Springs-Construction of Well #6  
321 Structures and Improvements-Construction of Well #6  
343 Transmission and Distribution Mains-Construction/utility replacement project on Swetting Street  
345 Services-Swetting Street project and normal additions

Retirements over \$10,000:  
313 Lake, River and Other Intakes-Abandon Well #3  
321 Structures and Improvements-Abandon Well #3  
325 Electric Pumping Equipment-Abandon Well #3  
343 Mains-Abandon mains on Swetting Street project  
346 Retired 500 meters from stock

---

### Water Mains (Page W-15)

Water main additions on Swetting Street project were financed by utility borrowing.

---

### Water Services (Page W-16)

New services were financed by customers \$10,250; By utility borrowing \$7,425

---

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

Hydrants with less than 6" lead were considered to be fire hydrants in the past and were utilized in the calculation for public fire protection purposes.

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	772,587	1
<b>Total Sewage Operating Revenues</b>	<b>772,587</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,275	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	10,725	6
Amortization of Construction Grants (636)	100,000	7
<b>Total Other Operating Revenues</b>	<b>114,000</b>	
<b>Total Operating Revenues</b>	<b>886,587</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	143,559	8
Maintenance Expenses (831-834)	125,712	9
Customer Accounting & Collection Expenses (840-843)	10,757	10
Administrative and General Expenses (850-857)	108,538	11
<b>Total Operation and Maintenance Expenses</b>	<b>388,566</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	283,882	12
Amortization Expense (404)		13
Taxes (408)	15,244	14
<b>Total Other Operating Expenses</b>	<b>299,126</b>	
<b>Total Operating Expenses</b>	<b>687,692</b>	
<b>NET OPERATING INCOME</b>	<b>198,895</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,751	88,432	405,134	5
Commercial Revenues	250	36,296	151,268	6
Industrial Revenues	40	37,427	193,700	7
Revenues from Public Authorities	27	13,335	22,485	8
<b>Total Measured Service to General Customers (622)</b>	<b>2,068</b>	<b>175,490</b>	<b>772,587</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
<b>Total Sewage Operating Revenues</b>	<b>2,068</b>	<b>175,490</b>	<b>772,587</b>	12

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
BERLIN FEED	51	1,021	1,520	0	<b>1</b>
BERLIN LEATHER	27,720	1,554	0	0	<b>2</b>
JIM'S CHEESE HOUSE	2	35	166	0	<b>3</b>
UMOS CENTER	850	2,784	1,229	0	<b>4</b>
VALLEY TRAIL LANDFILL	2,788	105,760	2,816	0	<b>5</b>
WISCONSIN SPICE	326	16,749	17,896	0	<b>6</b>

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Late penalties	3,275	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,275</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Misc service revenues and material sales	10,725	5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>10,725</b>	
<b>Amortization of Construction Grants (636):</b>		
Amortization of construction grants	100,000	6
<b>Total Amortization of Construction Grants (636)</b>	<b>100,000</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	46,694	1
Power and Fuel for Pumping (821)	37,805	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	4,091	4
Phosphorous Removal Chemicals (824)	11,797	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	321	7
Other Operating Supplies and Expenses (827)	33,803	8
Transportation Expenses (828)	9,048	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>143,559</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	6,570	11
Maintenance of Collection System Pumping Equipment (832)	23,987	12
Maintenance of Treatment and Disposal Plant Equipment (833)	36,539	13
Maintenance of General Plant Structures and Equipment (834)	58,616	14
<b>Total Maintenance Expenses</b>	<b>125,712</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	5,568	15
Flat Rate Inspections (841)		16
Meter Reading (842)	5,189	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>10,757</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	27,192	19
Office Supplies and Expenses (851)	4,095	20
Outside Services Employed (852)	10,233	21
Insurance Expense (853)	7,127	22
Employees Pensions and Benefits (854)	45,134	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	14,757	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>108,538</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>388,566</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		11,854	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		2,098	<b>2</b>
PSC Remainder Assessment		1,292	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b><u>15,244</u></b>	

### SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)	2,460,658	189	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	78,649		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>3,248,739</b>	<b>189</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	440,029		12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	518,603	107	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)	48,276		16
<b>Total Collection System Pumping Installations</b>	<b>1,131,184</b>	<b>107</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)	1,632,250		18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	239,896		20
Secondary Treatment Equipment (334)	958,333		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,114,076		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	32,454		26
Outfall Sewer Pipes (340)	62,257		27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			2,460,847	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			78,649	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>3,248,928</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			440,029	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			518,710	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			48,276	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>1,131,291</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,632,250	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			239,896	20
Secondary Treatment Equipment (334)			958,333	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,114,076	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			32,454	26
Outfall Sewer Pipes (340)			62,257	27

### SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	12,384		28
<b>Total Treatment and Disposal Plant</b>	<b>4,801,385</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)	83,983		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	3,694		32
Transportation Equipment (373)	28,832	8,178	33
Other General Equipment (379)	430,904	34,486	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>567,038</b>	<b>42,664</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,748,346</b>	<b>42,960</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>9,748,346</b>	<b>42,960</b>	
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	
Common Other Utility Plant Allocated to Sewer Department			44
<b>Total utility plant</b>	<b>9,748,346</b>	<b>42,960</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			12,384 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>4,801,385</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			83,983 30
Office Furniture and Equipment (372)			19,625 31
Computer Equipment (372.1)			3,694 32
Transportation Equipment (373)			37,010 33
Other General Equipment (379)			465,390 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>609,702</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>9,791,306</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>9,791,306</b>
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Other Utility Plant Allocated to Sewer Department			0 44
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>9,791,306</b>

**SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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

NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
2.000	874				874
6.000	3,442				3,442
8.000	127,567				127,567
10.000	11,917				11,917
12.000	6,775				6,775
14.000	200				200
15.000	8,874				8,874
16.000	302				302
18.000	1,716				1,716
21.000	1,009				1,009
24.000	395				395
27.000	6,230				6,230
30.000	3,628				3,628
<b>Total Utility</b>	<b>172,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,929</b>

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

Maintenance expenses increased (#831, 832, 834) due to numerous repairs at the treatment plant for pumps, pump motors, and blower.

---

### Sewer Utility Plant in Service (Page S-07)

Addition over \$10,000:

379 Other General Equipment-Final payment on SCADA project \$14,015

Industrial Generator \$19,200

Snowblower \$1,271

---

### Sewer Services (Page S-09)

Sewer services are not owned by the utility.

---