



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Principal Office: 207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

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: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Utility Address: 207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GARY KOCH

Title: CITY ADMINISTRATOR

Office Address:

207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406

Fax Number: (608) 326 - 8182

E-mail Address:

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

Name: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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

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

Name: JOHNSON, BLOCK & COMPANY, INC.

Title:

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 5/29/1997

Period covered by most recent audit: 1/1/96 TO 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HERBERT BROOKENS

Title: WATER SUPERINTENDENT

Office Address:

207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406

Fax Number: (608) 326 - 8182

E-mail Address:

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR ROGER GRUNOW
 - MS MARY HANNAH, CHAIRMAN
 - MR W.J. JONES
 - MR JACK KLUESNER
 - MR GARY KOCH
 - MR THOMAS PETERSON
 - MR FRANK PINTZ
 - MR TED SCHECKLER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	479,593	463,509	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	224,241	196,375	2
Depreciation Expense (403)	75,263	69,444	3
Amortization Expense (404-407)	0	3,858	4
Taxes (408)	80,038	78,596	5
Total Operating Expenses	379,542	348,273	
Net Operating Income	100,051	115,236	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	100,051	115,236	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	3,596	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	19,987	25,790	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	19,987	29,386	
Total Income	120,038	144,622	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	120,038	144,622	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	71,040	87,316	14
Amortization of Debt Discount and Expense (428)	3,858		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)			19
Total Interest Charges	74,898	87,316	
Net Income	45,140	57,306	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	182,948	125,172	20
Balance Transferred from Income (433)	45,140	57,306	21
Miscellaneous Credits to Surplus (434)	0	470	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	228,088	182,948	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	19,987	5
Total (Acct. 419):	19,987	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	479,593	0	0	0	479,593	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	479,593	0	0	0	479,593	

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	130,904		130,904	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	130,904	0	130,904	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,004,987	3,577,844	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,051,554	981,219	2
Net Utility Plant	2,953,433	2,596,625	
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)	10,604		6
Special Funds (125)	315,368	469,208	7
Total Other Property and Investments	325,972	469,208	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,082	17,373	8
Temporary Cash Investments (132)	142,868	109,919	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	88,531	89,440	11
Other Accounts Receivable (143)	4,331		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,358	15,746	14
Materials and Supplies (150)	24,184	21,291	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	307,354	253,769	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,844	48,702	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	44,844	48,702	
Total Assets and Other Debits	3,631,603	3,368,304	

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)	628,712	281,362	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	228,088	182,948	23
Total Proprietary Capital	856,800	464,310	
LONG-TERM DEBT			
Bonds (221)	1,100,000	1,280,000	24
Advances from Municipality (223)	237,506	240,629	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,337,506	1,520,629	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	35,883	5,084	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	913	0	31
Interest Accrued (237)	24,875	28,483	32
Other Current and Accrued Liabilities (238)	15,023	11,521	33
Total Current and Accrued Liabilities	76,694	45,088	
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)	1,360,603	1,338,277	41
Total Liabilities and Other Credits	3,631,603	3,368,304	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,004,987	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,004,987	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,051,554	0	0	0	10
Total Accumulated Provision	1,051,554	0	0	0	
Net Utility Plant	2,953,433	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	981,219				981,219	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,263				75,263	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,785				2,785	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	78,048	0	0	0	78,048	13
Debits during year						14
Book cost of plant retired	7,713				7,713	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,713	0	0	0	7,713	19
Balance End of Year	1,051,554	0	0	0	1,051,554	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,184	21,291
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	24,184	21,291

**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)				
Bond Disounc	2,733	428	40,532	1
Escrow Fees	1,125	428	4,312	2
Total			44,844	
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	281,362	1
Changes during year (explain):		
Water Main paid by General	2,999	2
Cabela Addition Financed by TIF 6	344,351	3
Balance end of year	628,712	

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)	
1991 Mortgage Revenue Bonds	11/01/1991	09/01/2012	6.00%	1,100,000	1
Total Bonds (Account 221):				1,100,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	237,506	1
Total for Account 223				237,506	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	78,930	2
Charged electric department expense		3
Charged sewer department expense	1,108	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,038	
Taxes paid during year:		
County, state and local taxes	70,892	6
Social Security taxes	7,376	7
PSC Remainder Assessment	857	8
Other (explain):		
NONE		9
Total payments and other debits	79,125	
Balance end of year	913	

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)					
1991 Mortgage Revenue Bonds	28,483	71,040	74,648	24,875	1
Subtotal	28,483	71,040	74,648	24,875	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	28,483	71,040	74,648	24,875	

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	1,338,277					1,338,277	1
Add credits during year:							
For Services	2,175					2,175	2
For Mains	15,445					15,445	3
Other (specify):							
Hydrants	4,706					4,706	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,360,603	0	0	0	0	1,360,603	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	10,604	2
Total (Acct. 124):	10,604	
Special Funds (125):		
Bond Redemption Fund	21,416	3
Water Depreciation Fund	14,260	4
Water Redemption Reserve Fund	138,600	5
Water Redemption Investment	1,092	6
Water Depreciation Investment	140,000	7
Total (Acct. 125):	315,368	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	88,531	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	88,531	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Anchor Bank-Interest Receivable	1,850	15
Miscellaneous	2,481	16
Total (Acct. 143):	4,331	
Receivables from Municipality (145):		
Due From General-Tax Roll Items	8,814	17
Due From Sewer-1997 Operating Costs	18,544	18
Total (Acct. 145):	27,358	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	20
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	21
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	22
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	23
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	3,786,423	0	0	0	3,786,423	1
Materials and Supplies	22,737	0	0	0	22,737	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,016,386	0	0	0	1,016,386	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,349,440	0	0	0	1,349,440	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,443,334	0	0	0	1,443,334	
Net Operating Income	100,051	0	0	0	100,051	8
Net Operating Income as a percent of Average Net Rate Base						
	6.93%	N/A	N/A	N/A	6.93%	

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	455,037	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	205,518	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	660,555	
Net Income		
Net Income	45,140	5
Percent Return on Proprietary Capital	6.83%	

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

Income Statement (Page F-01)

See Accountant's Compilation Report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	467,955	1
Total Sales of Water	467,955	
Other Operating Revenues		
Forfeited Discounts (470)	3,067	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,571	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,638	
Total Operating Revenues	479,593	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	102,176	9
Water Treatment Expenses (630-635)	162	10
Transmission and Distribution Expenses (640-655)	69,616	11
Customer Accounts Expenses (901-904)	15,597	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,690	14
Total Operation and Maintenance Expenses	224,241	
Other Operating Expenses		
Depreciation Expense (403)	75,263	15
Amortization Expense (404-407)		16
Taxes (408)	80,038	17
Total Other Operating Expenses	155,301	
Total Operating Expenses	379,542	
NET OPERATING INCOME	100,051	

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	2,070	155,928	150,234	4
Commercial	278	102,460	77,449	5
Industrial	19	183,181	81,657	6
Total Metered Sales to General Customers (461)	2,367	441,569	309,340	
Private Fire Protection Service (462)	32		9,954	7
Public Fire Protection Service (463)	1		108,988	8
Other Sales to Public Authorities (464)	32	38,525	18,130	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	28,777	21,543	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,433	508,871	467,955	

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)	
Bridgeport Sanitary District	#2124-BP	28,777	21,543	1
Total		28,777	21,543	

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)	108,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	108,988	
Forfeited Discounts (470):		
Customer late payment charges	3,067	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,067	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	3,752	11
Miscellaneous	4,819	12
Total Other Water Revenues (474)	8,571	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	53,277	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	44,187	7
Operation Supplies and Expenses (623)	4,077	8
Maintenance of Pumping Plant (625)	635	9
Total Pumping Expenses	102,176	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	162	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	162	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	54,977	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,668	16
Maintenance of Mains (651)	1,158	17
Maintenance of Services (652)	7,845	18
Maintenance of Meters (653)	1,966	19
Maintenance of Hydrants (654)	1,002	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	69,616	

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)	8,424	22
Accounting and Collecting Labor (902)	7,113	23
Supplies and Expenses (903)	60	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,597	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,113	27
Office Supplies and Expenses (921)	4,457	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,473	30
Property Insurance (924)	6,881	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	126	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,605	35
Transportation Expenses (933)	3,382	36
Maintenance of General Plant (935)	653	37
Total Administrative and General Expenses	36,690	
 Total Operation and Maintenance Expenses	224,241	

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		72,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,108	2
Net property tax equivalent		71,805	
Social Security		7,376	3
PSC Remainder Assessment		857	4
Other (specify): NONE			5
Total tax expense		80,038	

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			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211180				3
County tax rate	mills		6.450660				4
Local tax rate	mills		6.877360				5
School tax rate	mills		12.309180				6
Voc. school tax rate	mills		1.790750				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.639130				10
Less: state credit	mills		2.066380				11
Net tax rate	mills		25.572750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.877360				14
Combined School Tax Rate	mills		14.099930				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.977290				17
Total Tax Rate	mills		27.639130				18
Ratio of Local and School Tax to Total	dec.		0.758971				19
Total tax net of state credit	mills		25.572750				20
Net Local and School Tax Rate	mills		19.408968				21
Utility Plant, Jan. 1	\$	3,577,844	3,577,844				22
Materials & Supplies	\$	21,291	21,291				23
Subtotal	\$	3,599,135	3,599,135				24
Less: Plant Outside Limits	\$	3,125	3,125				25
Taxable Assets	\$	3,596,010	3,596,010				26
Assessment Ratio	dec.		0.947246				27
Assessed Value	\$	3,406,306	3,406,306				28
Net Local & School Rate	mills		19.408968				29
Tax Equiv. Computed for Current Year	\$	66,113	66,113				30
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	72,913					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	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	903		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>409,210</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	193,882	1,177	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>385,570</u>	<u>1,177</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	290		24
Structures and Improvements (341)		4,396	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)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	409,210	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			195,059	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	386,747	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			290	24
Structures and Improvements (341)			4,396	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)	384,931		26
Transmission and Distribution Mains (343)	1,720,952	350,563	27
Fire Mains (344)			28
Services (345)	271,716	185	29
Meters (346)	120,550	42,282	30
Hydrants (348)	114,346	33,277	31
Other Transmission and Distribution Plant (349)	3,133	669	32
Total Transmission and Distribution Plant	2,615,918	431,372	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	62,632	4,274	34
Office Furniture and Equipment (391)	6,266	886	35
Computer Equipment (391.1)	3,000	1,405	36
Transportation Equipment (392)	33,055		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	14,426		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	29,875		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	7,908	5,726	44
Other Tangible Property (399)			45
Total General Plant	157,162	12,291	
Total utility plant in service directly assignable	3,567,860	444,840	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,567,860	444,840	

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)			384,931 26
Transmission and Distribution Mains (343)			2,071,515 27
Fire Mains (344)			0 28
Services (345)			271,901 29
Meters (346)	4,836		157,996 30
Hydrants (348)	2,877		144,746 31
Other Transmission and Distribution Plant (349)			3,802 32
Total Transmission and Distribution Plant	7,713	0	3,039,577
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			66,906 34
Office Furniture and Equipment (391)			7,152 35
Computer Equipment (391.1)			4,405 36
Transportation Equipment (392)			33,055 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,426 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			29,875 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			13,634 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	169,453
Total utility plant in service directly assignable	7,713	0	4,004,987
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,713	0	4,004,987

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			39,800	39,800	1
February			37,200	37,200	2
March			43,000	43,000	3
April			44,300	44,300	4
May			49,200	49,200	5
June			54,200	54,200	6
July			54,100	54,100	7
August			53,600	53,600	8
September			48,300	48,300	9
October			51,400	51,400	10
November			45,700	45,700	11
December			46,300	46,300	12
Total for year	0	0	567,100	567,100	
Less: Measured or estimated water used in main flushing and water treatment during year				550	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				566,550	16
Less: Water sold				508,871	17
Losses and unaccounted for				57,679	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				2,100	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				900	24
Date of minimum: 1/6/1997					25
Total KWH used for pumping for the year				775,240	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)	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	1
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	2
EAST WELLS STREET	#3	136	18	2,200,000	Yes	3
EAST PINE STREET	#4	130	18	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	#1	#2	#3	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,280	1,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1948	1948	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	#4			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1948	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	210	210	6
Total capacity in gallons	1,000,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	63,139				63,139
M	D	6.000	126,884	105			126,989
M	D	8.000	39,507	74			39,581
M	D	10.000	13,494				13,494
M	D	12.000	20,079	11,290			31,369
Total Within Municipality			263,103	11,469	0	0	274,572
Total Utility			263,103	11,469	0	0	274,572

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,047	2			2,049	70	1
M	1.000	135	2			137	19	2
M	1.250	30				30	16	3
M	1.500	21	1			22	1	4
M	2.000	44				44		5
M	3.000	5				5		6
M	4.000	12				12		7
M	6.000	7	3			10		8
Total Utility		2,301	8	0	0	2,309	106	

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	2,171	78	90	4	2,163	291	1
1.000	72	2	2		72	5	2
1.250	4			2	6		3
1.500	24	1		1	26	2	4
2.000	35	1	1	2	37	2	5
3.000	10			2	12	1	6
4.000	5				5	1	7
Total:	2,321	82	93	11	2,321	302	

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	1,921	154	4	6		78	2,163	1
1.000	6	58	6	2			72	2
1.250		1		5			6	3
1.500		22	3	1			26	4
2.000	3	28		6			37	5
3.000		6	3	3			12	6
4.000			4	1			5	7
Total:	1,930	269	20	24	0	78	2,321	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	278	23	7		294	2
Total Fire Hydrants	278	23	7	0	294	
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:	279
Number of distribution system valves end of year:	1,531
Number of distribution valves operated during year:	297

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Mains (Page W-15)

Water main additions for the new Cabela's facility were paid by TIF 6. The remaining water main additions were paid for by customers.

Water Services (Page W-16)

Customers are charged for new services in accordance with schedule CZ-1 as approved by the PSC.
