



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 122
ST. CLOUD, WI 53079

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: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Utility Address: P.O. BOX 122
ST. CLOUD, WI 53079

When was utility organized? 1/1/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE
ST CLOUD, WI 53079

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

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

Name: MR GREG STEWART CPA

Title:

Office Address: HUBERTY AND ASSOCIATES S.C. CPAS

145 SOUTH MARR STREET
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400

Fax Number: (920) 923 - 8410

E-mail Address: HANDA@EXECPC.COM

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/28/1988

Period covered by most recent audit: 1987

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE
ST CLOUD, WI 53079`

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DAN DREIFUERST, DIRECTOR
MR ERNIE LEFEBER, DIRECTOR
MR JOE LEFEBER, DIRECTOR
MR LEROY SIPPEL, SEC-TREASURE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: MIDWEST CONTRACT ORGANIZATION
P.O. BOX 418
MENASHA, WI 54952

Contact Person: MR JERROD T BISCHEL

Title:

Telephone: (920) 734 - 9050

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 8/1/1995 8/1/1998

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

To provide a state certified individual to manage the water and sewer utility

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	36,194	36,085	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,363	16,565	2
Depreciation Expense (403)	15,942	10,158	3
Amortization Expense (404)	0		4
Taxes (408)	7,927	7,791	5
Total Operating Expenses	39,232	34,514	
Net Operating Income	(3,038)	1,571	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(3,038)	1,571	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	5,366	4,820	9
Miscellaneous Nonoperating Income (421)	20,720	19,125	10
Total Other Income	26,086	23,945	
Total Income	23,048	25,516	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	23,048	25,516	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,507	7,113	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,507	7,113	
Net Income	16,541	18,403	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	188,810	162,531	19
Balance Transferred from Income (433)	16,541	18,403	20
Miscellaneous Credits to Surplus (434)	7,992	7,876	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	213,343	188,810	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
N/A		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
N/A		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
N/A		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM SPECIAL FUNDS	5,366	4
Total (Acct. 419):	5,366	
Miscellaneous Nonoperating Income (421):		
Non Regulated Sewer Department Income	20,720	5
Total (Acct. 421):	20,720	
Miscellaneous Amortization (425):		
N/A		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
N/A		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Property Taxes Forgiven	7,992	8
Total (Acct. 434):	7,992	
Miscellaneous Debits to Surplus (435):		
N/A		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
N/A		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	36,194	0	0	0	36,194	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	36,194	0	0	0	36,194	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	645,804	617,505	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,471	154,610	2
Net Utility Plant	476,333	462,895	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	380,323	347,218	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	165,335	158,160	4
Net Nonutility Property	214,988	189,058	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	170,465	140,465	7
Total Other Property and Investments	385,453	329,523	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	51,981	21,974	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,595	5,432	11
Other Accounts Receivable (143)	10,945	10,671	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	322	5,056	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	68,843	43,133	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	930,629	835,551	

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)	33,750	33,750	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	213,343	188,810	23
Total Proprietary Capital	247,093	222,560	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	91,245	99,540	26
Total Long-Term Debt	91,245	99,540	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	4,216		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,075	5,536	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,291	5,536	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	583,000	507,915	38
Total Liabilities and Other Credits	930,629	835,551	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	645,804	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	645,804	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	169,471	0	0	0	9
Total Accumulated Provision	169,471	0	0	0	
Net Utility Plant	476,333	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	154,610				154,610	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,942				15,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	165				165	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,107	0	0	0	16,107	13
Debits during year						14
Book cost of plant retired	1,246				1,246	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,246	0	0	0	1,246	19
Balance End of Year	169,471	0	0	0	169,471	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.55%					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	347,218	33,105		380,323	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	347,218	33,105	0	380,323	
Less accum. prov. depr. & amort. (122)	158,160	7,175		165,335	3
Net Nonutility Property	189,058	25,930	0	214,988	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	0	0

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	33,750	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>33,750</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	06/15/1988	03/15/2008	7.00%	91,245	1
Total for Account 224				91,245	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loan	5,536	6,507	6,968	5,075	3
Subtotal	5,536	6,507	6,968	5,075	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	5,536	6,507	6,968	5,075	

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	186,773			321,142		507,915	1
Add credits during year:							
For Services				17,120		17,120	2
For Mains	24,860			33,105		57,965	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	211,633	0	0	371,367	0	583,000	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Depreciation Fund	17,000	3
Bond Fund Investment	153,465	4
Total (Acct. 125):	170,465	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,595	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	5,595	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,945	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	10,945	
Receivables from Municipality (145):		
Water Bills Added to Tax Roll	322	13
Total (Acct. 145):	322	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES INSURANCE & MISCELLANEOUS EXPENSES	4,216	17
Total (Acct. 233):	4,216	
Other Deferred Credits (253):		
NONE		18
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	631,654	0	0	0	631,654	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	162,040	0	0	0	162,040	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	199,203	0	0	0	199,203	6
Other (specify):					0	7
Average Net Rate Base	270,411	0	0	0	270,411	
Net Operating Income	(3,038)	0	0	0	(3,038)	8
Net Operating Income as a percent of Average Net Rate Base	-1.12%	N/A	N/A	N/A	-1.12%	

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	33,750	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	201,076	3
Other (Specify):		4
Total Average Proprietary Capital	234,826	
Net Income		
Net Income	16,541	5
Percent Return on Proprietary Capital	7.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	35,738	1
Total Sales of Water	35,738	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	456	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	456	
Total Operating Revenues	36,194	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,607	5
General Operating Expenses (680-690)	5,756	6
Total Operation and Maintenance Expenses	15,363	
Other Operating Expenses		
Depreciation Expense (403)	15,942	7
Amortization Expense (404)		8
Taxes (408)	7,927	9
Total Other Operating Expenses	23,869	
Total Operating Expenses	39,232	
NET OPERATING INCOME	(3,038)	

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	154	8,074	18,620	4
Commercial	21	1,657	3,185	5
Industrial				6
Total Metered Sales to General Customers (461)	175	9,731	21,805	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,610	8
Other Sales to Public Authorities (464)	3	20	323	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	179	9,751	35,738	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	13,610	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)	13,610	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	456	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	456	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,966	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,694	3
Chemicals (630)	1,036	4
Supplies and Expenses (640)	2,767	5
Repairs of Water Plant (650)	57	6
Transportation Expenses (660)	87	7
Total Plant Operation and Maintenance Expenses	9,607	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	492	8
Office Supplies and Expenses (681)	176	9
Outside Services Employed (682)	4,024	10
Insurance Expense (684)	903	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	161	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,756	
Total Operation and Maintenance Expenses	15,363	

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		7,992	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		89	2
Net property tax equivalent		7,903	
Social Security			3
PSC Remainder Assessment		24	4
Other (specify): NONE			5
Total tax expense		7,927	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200380				3
County tax rate	mills		4.417617				4
Local tax rate	mills		4.637389				5
School tax rate	mills		7.513435				6
Voc. school tax rate	mills		1.413562				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		18.182383				10
Less: state credit	mills		0.786185				11
Net tax rate	mills		17.396198				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.637389				14
Combined School Tax Rate	mills		8.926997				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		13.564386				17
Total Tax Rate	mills		18.182383				18
Ratio of Local and School Tax to Total	dec.		0.746018				19
Total tax net of state credit	mills		17.396198				20
Net Local and School Tax Rate	mills		12.977878				21
Utility Plant, Jan. 1	\$	617,505	617,505				22
Materials & Supplies	\$	0					23
Subtotal	\$	617,505	617,505				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	617,505	617,505				26
Assessment Ratio	dec.		0.997300				27
Assessed Value	\$	615,838	615,838				28
Net Local & School Rate	mills		12.977878				29
Tax Equiv. Computed for Current Year	\$	7,992	7,992				30
Tax Equivalent per 1994 PSC Report	\$	7,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	7,992					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	750	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,144		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	81,403	3,759	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	82,547	3,759	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	104,454		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	105,067		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,465		20
Total Pumping Plant	212,986	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	15,538		23
Total Water Treatment Plant	15,538	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	669		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	750	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,144	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)			85,162	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	86,306	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			104,454	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,067	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,465	20
Total Pumping Plant	0	0	212,986	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,538	23
Total Water Treatment Plant	0	0	15,538	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			669	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	74,154		26
Transmission and Distribution Mains (343)	175,024	21,060	27
Fire Mains (344)			28
Services (345)	20,508		29
Meters (346)	13,085	926	30
Hydrants (348)	12,305	3,800	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	295,745	25,786	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	99		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	4,079		37
Other General Equipment (379)	5,761		38
Other Tangible Property (390)			39
Total General Plant	9,939	0	
Total utility plant in service directly assignable	617,505	29,545	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	617,505	29,545	

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)			74,154 26
Transmission and Distribution Mains (343)			196,084 27
Fire Mains (344)			0 28
Services (345)			20,508 29
Meters (346)	1,246		12,765 30
Hydrants (348)			16,105 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,246	0	320,285
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			99 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,079 37
Other General Equipment (379)			5,761 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,939
Total utility plant in service directly assignable	1,246	0	645,804
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,246	0	645,804

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			1,206	1,206	1
February			1,108	1,108	2
March			1,215	1,215	3
April			1,155	1,155	4
May			1,213	1,213	5
June			1,252	1,252	6
July			1,374	1,374	7
August			1,356	1,356	8
September			1,230	1,230	9
October			1,220	1,220	10
November			1,305	1,305	11
December			1,262	1,262	12
Total for year	0	0	14,896	14,896	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				281	14
Other utility use explanation:					15
Fire, Hydrant Flushing, Water Tower Maintenance					
Water pumped into distribution system				14,615	16
Less: Water sold				9,751	17
Losses and unaccounted for				4,864	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Primary losses are due to flushing hydrants and water used during fire drills.					
Maximum gallons pumped by all methods in any one day during reporting year				114	21
Date of maximum: 7/22/1997					22
Cause of maximum:					23
Well #2 Testing to go on Line					
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 2/26/1997					25
Total KWH used for pumping for the year				14,062	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)	
1533 MAIN STREET	#1	376	12	432,000	Yes	1
SOUTH END OF CHURCH STREET	#2	300	12	576,000	Yes	2

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		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1973	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	495		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		9 10
Year Installed	1973	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1973		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	143		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	10,888	705			11,593
P	D	8.000	3,713				3,713
Total Within Municipality			14,601	705	0	0	15,306
Total Utility			14,601	705	0	0	15,306

1
2

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	1
P	1.000	174				174		
Total Utility		174	0	0	0	174	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	162	25	18	2	171	22	1
0.750	8			(3)	5		2
1.000	4				4		3
1.500	2			1	3		4
Total:	176	25	18	0	183	22	

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	151	15		2		3	171	1
0.750	2	1				2	5	2
1.000	1	3					4	3
1.500		2		1			3	4
Total:	154	21	0	3	0	5	183	

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	28	2			30	2
Total Fire Hydrants	28	2	0	0	30	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	31
Number of distribution system valves end of year:	31
Number of distribution valves operated during year:	31

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

All main additions were contributed to the Village by the contractor in the subdevelopment.

Meters (Page W-17)

Adjustments to meters column (e) are adjusting to the correct ending numbers of meters that are owned by the utility. Prior years the total number of utility-owned meters did not match the totals under the classification of all meters at the end of year by customers.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	43,913	1
Total Sewage Operating Revenues	43,913	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	43,913	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	10,263	8
Maintenance Expenses (831-834)	181	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	5,296	11
Total Operation and Maintenance Expenses	15,740	
Other Operating Expenses		
Depreciation Expense (403)	7,340	12
Amortization Expense (404)		13
Taxes (408)	112	14
Total Other Operating Expenses	7,452	
Total Operating Expenses	23,192	
NET OPERATING INCOME	20,721	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	154	8,074	36,783	5
Commercial Revenues	20	1,657	6,902	6
Industrial Revenues				7
Revenues from Public Authorities	3	20	228	8
Total Measured Service to General Customers (622)	177	9,751	43,913	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	177	9,751	43,913	

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)
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NONE

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	3,966	1
Power and Fuel for Pumping (821)	625	2
Power and Fuel for Aeration Equipment (822)	5,368	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	217	8
Transportation Expenses (828)	87	9
Rents (829)		10
Total Operation Expenses	10,263	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	181	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	181	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	492	19
Office Supplies and Expenses (851)	141	20
Outside Services Employed (852)	3,054	21
Insurance Expense (853)	903	22
Employees Pensions and Benefits (854)		23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	250	24
Miscellaneous General Expenses (856)	456	25
Rents (857)		26
Total Administrative and General Expenses	5,296	
 Total Operation and Maintenance Expenses	 15,740	

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			1
Local and School Tax Equivalent on Meters Charged by Water Department		88	2
PSC Remainder Assessment		24	3
Other (specify): NONE			4
Total tax expense		<u><u>112</u></u>	

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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	300		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	33,931		6
Collecting Mains and Accessories (313)	172,062	33,105	7
Interceptor Mains and Accessories (314)	790		8
Force Mains (315)	6,612		9
Other Collecting System Equipment (316)			10
Total Collection System	213,695	33,105	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	750		11
Structures and Improvements (321)			12
Receiving Wells (322)	10,944		13
Electric Pumping Equipment (323)	8,391		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)	77		16
Total Collection System Pumping Installations	20,162	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	2,837		17
Structures and Improvements (331)	41,249		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	58,023		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			33,931	6
Collecting Mains and Accessories (313)			205,167	7
Interceptor Mains and Accessories (314)			790	8
Force Mains (315)			6,612	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	246,800	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			750	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,944	13
Electric Pumping Equipment (323)			8,391	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			77	16
Total Collection System Pumping Installations	0	0	20,162	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			2,837	17
Structures and Improvements (331)			41,249	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			58,023	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	102,109	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	99		31
Computer Equipment (372.1)	4,079		32
Transportation Equipment (373)	2,074		33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	6,252	0	
Total utility plant in service directly assignable	342,218	33,105	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	342,218	33,105	
OTHER UTILITY PLANT			
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)	5,000		40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	5,000	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	347,218	33,105	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	102,109
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			99 31
Computer Equipment (372.1)			4,079 32
Transportation Equipment (373)			2,074 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	6,252
Total utility plant in service directly assignable	0	0	375,323
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	375,323
OTHER UTILITY PLANT			
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)			5,000 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	5,000
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	380,323

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)
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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)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE