



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 202 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091-0327

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 THERESA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091-0327

When was utility organized? 1/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATTY K HILKER

Title: CLERK

Office Address:

202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091

Telephone: (920) 488 - 2068

Fax Number: (920) 488 - 5421

E-mail Address:

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

Name: VIRCHOW KRAUSE AND COMPANY LLP

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MAIDSON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.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: 3/1/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS GULIG

Title: SUPERINTENDENT

Office Address:

202 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091

Telephone: (920) 488 - 2068

Fax Number: (920) 488 - 5421

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MR CLIFFORD DOGS, TRUSTEE
 - MS CHRIS GIESE, VILLAGE PRESIDENT
 - MR JEFFREY GUELIG, TRUSTEE
 - MR THOMAS HERMAN, TRUSTEE
 - MR LEROY KOLL, TRUSTEE
 - MR JERRY MUSACK, TRUSTEE
 - MR ALLEN NOREM, TRUSTEE
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Contact Person: MR TIMOTHY J HERLITZKA, CPA

Title: SENIOR ACCOUNTANT

Telephone: (608) 249 - 6622

Fax Number: (607) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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)	298,040	268,166	1
Operating Expenses:			
Operation and Maintenance Expense (401)	186,445	195,664	2
Depreciation Expense (403)	63,033	49,960	3
Amortization Expense (404)	0		4
Taxes (408)	27,334	24,969	5
Total Operating Expenses	276,812	270,593	
Net Operating Income	21,228	(2,427)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	21,228	(2,427)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	11,937	17,607	9
Miscellaneous Nonoperating Income (421)	4,615		10
Total Other Income	16,552	17,607	
Total Income	37,780	15,180	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	37,780	15,180	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	37,780	15,180	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	238,994	223,814	19
Balance Transferred from Income (433)	37,780	15,180	20
Miscellaneous Credits to Surplus (434)	32,687		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)	309,461	238,994	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Water	3,411	4
Sewer	8,526	5
Total (Acct. 419):	11,937	
Miscellaneous Nonoperating Income (421):		
Miscellaneous nonoperating sewer revenue	4,615	6
Total (Acct. 421):	4,615	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Well rehabilitation costs paid by TIF	32,687	9
Total (Acct. 434):	32,687	
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 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):					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	103,501	0	194,539	0	298,040	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.)	899				899	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	102,602	0	194,539	0	297,141	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,875,946	2,515,783	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	676,827	670,038	2
Net Utility Plant	3,199,119	1,845,745	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	104,040	143,080	7
Total Other Property and Investments	104,040	143,080	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	230,763	122,185	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	25,000	34,000	10
Customer Accounts Receivable (142)	61,208	50,442	11
Other Accounts Receivable (143)	0	700	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	44,307	18,968	14
Materials and Supplies (150)	16,010	13,055	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	377,288	239,350	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	32,687		20
Total Deferred Debits	32,687	0	
Total Assets and Other Debits	3,713,134	2,228,175	

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)	1,913,586	613,857	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	309,461	238,994	23
Total Proprietary Capital	2,223,047	852,851	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	38,303	38,213	29
Customer Deposits (235)			30
Taxes Accrued (236)	41,901	21,154	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	80,204	59,367	
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)	1,409,883	1,315,957	38
Total Liabilities and Other Credits	3,713,134	2,228,175	

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)	1,274,581	2,601,365	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	1,274,581	2,601,365	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	164,260	512,567	0	0	9
Total Accumulated Provision	164,260	512,567	0	0	
Net Utility Plant	1,110,321	2,088,798	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	178,642	491,396			670,038	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,362	42,671			63,033	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	317				317	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,679	42,671	0	0	63,350	13
Debits during year						14
Book cost of plant retired	24,061	21,500			45,561	15
Cost of removal	11,000				11,000	16
Other debits (specify):						17
					0	18
Total debits	35,061	21,500	0	0	56,561	19
Balance End of Year	164,260	512,567	0	0	676,827	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.02%	2.02%				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	1
Water utility	7,917	7,793	2
Sewer utility	8,093	5,262	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	16,010	13,055	

**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	613,857	1
Changes during year (explain):		
TIF district funded water projects	438,444	2
TIF district funded sewer projects	861,285	3
Balance end of year	<u><u>1,913,586</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)
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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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,154	1
Accruals:		
Charged water department expense	22,838	2
Charged electric department expense		3
Charged sewer department expense	4,270	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,108</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	6,133	7
PSC Remainder Assessment	228	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,361</u>	
Balance end of year	<u><u>41,901</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)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	442,877			873,080		1,315,957	1
Add credits during year:							
For Services	15,002			7,430		22,432	2
For Mains	39,626			46,516		86,142	3
Other (specify):							
Hydrants	6,027					6,027	4
Deduct charges (specify):							
Amortization of construction grants				20,675		20,675	5
Balance End of Year	503,532	0	0	906,351	0	1,409,883	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				386,039		386,039	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):		
Water replacement fund	55,447	3
Sewer replacement fund	48,593	4
Total (Acct. 125):	104,040	
Notes Receivable (141):		
Sewer note receivable	25,000	5
Total (Acct. 141):	25,000	
Customer Accounts Receivable (142):		
Water	18,762	6
Electric		7
Sewer (Regulated)	42,446	8
Other (specify):		
NONE		9
Total (Acct. 142):	61,208	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Water	44,307	13
Total (Acct. 145):	44,307	
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):		
Well rehabilitation costs	32,687	16
Total (Acct. 183):	32,687	
Payables to Municipality (233):		
Water	26,870	17
Sewer	11,433	18
Total (Acct. 233):	38,303	
Other Deferred Credits (253):		
NONE		19
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	1,041,365	0	2,154,500	0	3,195,865	1
Materials and Supplies	7,855	0	6,677	0	14,532	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	171,451	0	501,981	0	673,432	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	473,204	0	889,715	0	1,362,919	6
Other (specify):					0	7
Average Net Rate Base	404,565	0	769,481	0	1,174,046	
Net Operating Income	(362)	0	21,590	0	21,228	8
Net Operating Income as a percent of Average Net Rate Base	-0.09%	N/A	2.81%	N/A	1.81%	

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	1,263,721	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	274,227	3
Other (Specify):		4
Total Average Proprietary Capital	1,537,948	
Net Income		
Net Income	37,780	5
Percent Return on Proprietary Capital	2.46%	

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

Balance Sheet (Page F-05)

Account 183 - An authorization letter to amortize the well rehabilitator costs will be sought in 1998.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	101,866	1
Total Sales of Water	101,866	
Other Operating Revenues		
Forfeited Discounts (470)	1	2
Other Water Revenues (474)	1,634	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,635	
Total Operating Revenues	103,501	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,592	5
General Operating Expenses (680-690)	22,071	6
Total Operation and Maintenance Expenses	60,663	
Other Operating Expenses		
Depreciation Expense (403)	20,362	7
Amortization Expense (404)	0	8
Taxes (408)	22,838	9
Total Other Operating Expenses	43,200	
Total Operating Expenses	103,863	
NET OPERATING INCOME	(362)	

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	423	19,282	56,408	4
Commercial	25	2,042	4,986	5
Industrial	3	818	1,160	6
Total Metered Sales to General Customers (461)	451	22,142	62,554	
Private Fire Protection Service (462)	1		506	7
Public Fire Protection Service (463)	1		36,581	8
Other Sales to Public Authorities (464)	14	849	2,225	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	467	22,991	101,866	

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)	36,581	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)	36,581	
Forfeited Discounts (470):		
Customer late payment charges	1	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	899	7
Other (specify):		
Bulk Water Sales	735	8
Total Other Water Revenues (474)	1,634	
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)	19,032	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,209	3
Chemicals (630)	2,854	4
Supplies and Expenses (640)	842	5
Repairs of Water Plant (650)	8,476	6
Transportation Expenses (660)	1,179	7
Total Plant Operation and Maintenance Expenses	38,592	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,976	8
Office Supplies and Expenses (681)	2,258	9
Outside Services Employed (682)	4,236	10
Insurance Expense (684)	760	11
Employees Pensions and Benefits (686)	5,052	12
Regulatory Commission Expenses (688)	842	13
Miscellaneous General Expenses (689)	947	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,071	
Total Operation and Maintenance Expenses	60,663	

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		20,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		396	2
Net property tax equivalent		20,351	
Social Security		2,259	3
PSC Remainder Assessment		228	4
Other (specify): NONE			5
Total tax expense		<u>22,838</u>	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252149				3
County tax rate	mills		7.361866				4
Local tax rate	mills		9.567419				5
School tax rate	mills		13.548877				6
Voc. school tax rate	mills		1.778705				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		32.509016				10
Less: state credit	mills		1.717538				11
Net tax rate	mills		30.791478				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.567419				14
Combined School Tax Rate	mills		15.327582				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.895001				17
Total Tax Rate	mills		32.509016				18
Ratio of Local and School Tax to Total	dec.		0.765788				19
Total tax net of state credit	mills		30.791478				20
Net Local and School Tax Rate	mills		23.579732				21
Utility Plant, Jan. 1	\$	808,149	808,149				22
Materials & Supplies	\$	7,793	7,793				23
Subtotal	\$	815,942	815,942				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	815,942	815,942				26
Assessment Ratio	dec.		0.908500				27
Assessed Value	\$	741,283	741,283				28
Net Local & School Rate	mills		23.579732				29
Tax Equiv. Computed for Current Year	\$	17,479	17,479				30
Tax Equivalent per 1994 PSC Report	\$	15,175					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,747					32 33
Tax equiv. for current year (see note 6)	\$	20,747					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	928		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	11,059		8
Infiltration Galleries and Tunnels (315)	35,282		9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	47,269	0	
PUMPING PLANT			
Land and Land Rights (320)	162		12
Structures and Improvements (321)	18,600		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	43,524		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	8,365		20
Total Pumping Plant	70,651	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	9,122	1,098	23
Total Water Treatment Plant	9,122	1,098	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,644	29,676	24
Structures and Improvements (341)	57,702		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			928 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			11,059 8
Infiltration Galleries and Tunnels (315)			35,282 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	47,269
PUMPING PLANT			
Land and Land Rights (320)			162 12
Structures and Improvements (321)			18,600 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			43,524 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,365 20
Total Pumping Plant	0	0	70,651
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			10,220 23
Total Water Treatment Plant	0	0	10,220
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			32,320 24
Structures and Improvements (341)			57,702 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)	22,731	311,135	26
Transmission and Distribution Mains (343)	360,460	108,196	27
Fire Mains (344)			28
Services (345)	150,288	24,907	29
Meters (346)	30,502	1,774	30
Hydrants (348)	34,709	13,707	31
Other Transmission and Distribution Plant (349)	6,398		32
Total Transmission and Distribution Plant	665,434	489,395	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	7,917		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	7,756		37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	15,673	0	
Total utility plant in service directly assignable	808,149	490,493	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	808,149	490,493	

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)	22,731		311,135 26
Transmission and Distribution Mains (343)	1,050		467,606 27
Fire Mains (344)			0 28
Services (345)			175,195 29
Meters (346)	280		31,996 30
Hydrants (348)			48,416 31
Other Transmission and Distribution Plant (349)			6,398 32
Total Transmission and Distribution Plant	24,061	0	1,130,768
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,917 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,756 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,673
Total utility plant in service directly assignable	24,061	0	1,274,581
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	24,061	0	1,274,581

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			2,694	2,694	1
February			2,272	2,272	2
March			2,411	2,411	3
April			2,415	2,415	4
May			2,623	2,623	5
June			2,947	2,947	6
July			2,712	2,712	7
August			3,052	3,052	8
September			3,123	3,123	9
October			2,618	2,618	10
November			2,402	2,402	11
December			2,504	2,504	12
Total for year	0	0	31,773	31,773	
Less: Measured or estimated water used in main flushing and water treatment during year				2,943	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,830	16
Less: Water sold				22,991	17
Losses and unaccounted for				5,839	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				289	21
Date of maximum: 1/12/1997					22
Cause of maximum:					23
Watermain break.					
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 11/13/1997					25
Total KWH used for pumping for the year				69,160	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)	
MAYVILLE STREET	#631	102	20	504,000	Yes	1
ROCK RIVER STREET	#632	875	18	1,000,000	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	WELL #1	WELL #2	1
Location	MAYVILLE STREET	ROCK RIVER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	RKHC	BRYAN JACKSON	5
Year Installed	1997	1966	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	750	8
Pump Motor or Standby Engine Mfr	WORTHINGTON	BRYAN JACKSON	10
Year Installed	1954	1987	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	100	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1825/200		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	186		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	325				325
M	D	1.500	10				10
M	D	2.000	180				180
M	D	4.000	955				955
A	D	6.000	700				700
M	D	6.000	31,837	36			31,873
M	D	8.000	3,015	1,494	105		4,404
M	D	10.000	0	2,050			2,050
Total Within Municipality			37,022	3,580	105	0	40,497
Total Utility			37,022	3,580	105	0	40,497

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	1.000	428	19			447	67	1
M	1.500	3				3	0	2
M	2.000	6				6	0	3
Total Utility		437	19	0	0	456	67	

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)	
0.750	446	24	12		458	60	1
1.000	21	2	2		21	0	2
1.500	2				2	0	3
2.000	5				5	0	4
Total:	474	26	14	0	486	60	

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)	
0.750	399	25	1	9		24	458	1
1.000	10		2	3		6	21	2
1.500		1				1	2	3
2.000		1		3		1	5	4
Total:	409	27	3	15	0	32	486	

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	66	7			73	2
Total Fire Hydrants	66	7	0	0	73	
Flushing Hydrants						
	2	0			2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	40
Number of distribution system valves end of year:	114
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

In 1997, the village board authorized a \$20,747 tax equivalent.

Water Utility Plant in Service (Page W-08)

In 1997, the utility added a new tower and demolished an old tower.
Also, the TIF paid for the addition of land for the tower.

Water Mains (Page W-15)

All mains were paid for by developers and the TIF district.

Water Services (Page W-16)

All addition were financed by the TIF district.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	173,864	1
Total Sewage Operating Revenues	173,864	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	20,675	7
Total Other Operating Revenues	20,675	
Total Operating Revenues	194,539	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	84,154	8
Maintenance Expenses (831-834)	9,960	9
Customer Accounting & Collection Expenses (840-843)	8,903	10
Administrative and General Expenses (850-857)	22,765	11
Total Operation and Maintenance Expenses	125,782	
Other Operating Expenses		
Depreciation Expense (403)	42,671	12
Amortization Expense (404)		13
Taxes (408)	4,496	14
Total Other Operating Expenses	47,167	
Total Operating Expenses	172,949	
NET OPERATING INCOME	21,590	

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	423	19,002	147,734	5
Commercial Revenues	25	2,019	14,634	6
Industrial Revenues	3	818	5,364	7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	451	21,839	167,732	
Service to Public Authorities (623)	7	842	6,132	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	458	22,681	173,864	

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.
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)	
Customers Forfeited Discounts (631):		
NONE		1
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
Construction grants	20,675	6
Total Amortization of Construction Grants (636)	20,675	

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)	38,594	1
Power and Fuel for Pumping (821)	12,679	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	926	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	1,615	7
Other Operating Supplies and Expenses (827)	29,139	8
Transportation Expenses (828)	1,201	9
Rents (829)		10
Total Operation Expenses	84,154	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	85	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,542	13
Maintenance of General Plant Structures and Equipment (834)	4,333	14
Total Maintenance Expenses	9,960	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	8,570	15
Flat Rate Inspections (841)		16
Meter Reading (842)	333	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,903	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	690	20
Outside Services Employed (852)	5,349	21
Insurance Expense (853)	1,888	22
Employees Pensions and Benefits (854)	12,309	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)		24
Miscellaneous General Expenses (856)	2,051	25
Rents (857)	478	26
Total Administrative and General Expenses	22,765	
 Total Operation and Maintenance Expenses	125,782	

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		3,874	1
Local and School Tax Equivalent on Meters Charged by Water Department		396	2
PSC Remainder Assessment		226	3
Other (specify): NONE			4
Total tax expense		<u>4,496</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, 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)	5,246		3
Total Intangible Plant	5,246	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	106,968	8,910	6
Collecting Mains and Accessories (313)	427,943	67,416	7
Interceptor Mains and Accessories (314)	70,163		8
Force Mains (315)	103,250		9
Other Collecting System Equipment (316)			10
Total Collection System	708,324	76,326	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	2,694		12
Receiving Wells (322)	84,703		13
Electric Pumping Equipment (323)	74,317		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	161,714	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	9,206	65,000	17
Structures and Improvements (331)	131,699	275,032	18
Preliminary Treatment Equipment (332)	16,711		19
Primary Treatment Equipment (333)	54,042		20
Secondary Treatment Equipment (334)	234,907	94,666	21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	8,388		23
Sludge Treatment and Disposal Equipment (337)	30,368	196,868	24
Plant Site Piping (338)	171,491	207,338	25
Flow Metering and Monitoring Equipment (339)	30,524		26
Outfall Sewer Pipes (340)	1,795		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)			5,246	3
Total Intangible Plant	0	0	5,246	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			115,878	6
Collecting Mains and Accessories (313)			495,359	7
Interceptor Mains and Accessories (314)			70,163	8
Force Mains (315)			103,250	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	784,650	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			2,694	12
Receiving Wells (322)			84,703	13
Electric Pumping Equipment (323)			74,317	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	161,714	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			74,206	17
Structures and Improvements (331)			406,731	18
Preliminary Treatment Equipment (332)			16,711	19
Primary Treatment Equipment (333)	6,000	6,000	54,042	20
Secondary Treatment Equipment (334)	15,500	(6,000)	308,073	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			8,388	23
Sludge Treatment and Disposal Equipment (337)			227,236	24
Plant Site Piping (338)			378,829	25
Flow Metering and Monitoring Equipment (339)			30,524	26
Outfall Sewer Pipes (340)			1,795	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, 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)	93,634		28
Total Treatment and Disposal Plant	782,765	838,904	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	2,960		31
Computer Equipment (372.1)			32
Transportation Equipment (373)	7,406		33
Other General Equipment (379)	39,220		34
Other Tangible Property (390)			35
Total General Plant	49,586	0	
Total utility plant in service directly assignable	1,707,635	915,230	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,707,635	915,230	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	1,707,635	915,230	

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)			93,634 28
Total Treatment and Disposal Plant	21,500	0	1,600,169
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			2,960 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			7,406 33
Other General Equipment (379)			39,220 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	49,586
Total utility plant in service directly assignable	21,500	0	2,601,365
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	21,500	0	2,601,365
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	21,500	0	2,601,365

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)	
Sewer	4.000	426	18			444	67	1
Sewer	6.000	5				5	0	2
Total Utility		431	18	0	0	449	67	

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)
4.000	690				690
8.000	32,325	2,359			34,684
12.000	649				649
Total Utility	33,664	2,359	0	0	36,023

1
2
3

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account 831 - Prior year had sewer main televising expenses.
Account 832 - Prior year had tank moving expenses.
Account 852 - Current year has added costs for consulting services.

Sewer Utility Plant in Service (Page S-07)

In 1997, the utility had phosphorus modifications and sludge storage modifications done at the treatment plant. All of which were paid for by the TIF district.

Account 334 - increased due to additional secondary treatment equipment being added. Also, the utility had retirements of old assets removed.

Account 338 - The utility had additional plant site piping added for the additions at the treatment plant.

Account 333 - One aerator (\$6,000) was transferred from account 334. Also, the existing aerator was retired.

Account 331 - The increase was for the addition of a building at the treatment facility.

Account 337 - The increase was for the addition of sludge equipment.

Account 330 - The increase was for land adjacent to the treatment plant.

Account 313 - The increase was for the addition of Valley Estates subdivision which was installed by developers, plus the addition of West Bend street which was financed by the TIF district.

Sewer Services (Page S-09)

All additions were financed by the TIF district.

Sewer Mains (Page S-10)

390' was contributed by the TIF district. The remaining 390' were contributed by developers.
