



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3800 CHURCH STREET
STEVENS POINT, WI 54481

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: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3800 CHURCH STREET
STEVENS POINT, WI 54481

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH LUTZ
Title: VILLAGE CLERK-TREASURER

Office Address:
3800 CHURCH STREET
STEVENS POINT, WI 54481

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

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

Name: MR CLIFFORD A WIERNIK CPA
Title: PRINCIPAL

Office Address: ANDERSON TACKMAN & COMPANY PLC
401 5TH STREET SUITE 339
P.O. BOX 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

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

Name: MR CLIFFORD A WIERNIK CPA
Title: PRINCIPAL

Office Address: ANDERSON TACKMAN & COMPANY PLC
401 5TH STREET SUITE 339
P.O. BOX 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: 1/1/97-12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGAL

Title: SUPERINTENDENT

Office Address:

3800 CHURCH STREET
STEVENS POINT, WI 54481

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR JERRY COURTNEY, BOARD MEMBER
 - MR KIM HOPPENRATH, BOARD MEMBER
 - MR CHUCK KELL, SECRETARY
 - MS DOROTHY SNYDER, BOARD MEMBER
 - MR CLETUS TEPP, CHAIRMAN
-

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1997 1/1/1997

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	515,510	462,511	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	250,511	242,171	2
Depreciation Expense (403)	137,021	130,566	3
Amortization Expense (404-407)	0		4
Taxes (408)	50,819	50,575	5
Total Operating Expenses	438,351	423,312	
Net Operating Income	77,159	39,199	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	77,159	39,199	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	53,515	26,202	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	53,515	26,202	
Total Income	130,674	65,401	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	130,674	65,401	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,492	5,615	14
Amortization of Debt Discount and Expense (428)	2,194	670	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	60,043	51,878	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		5,184	19
Total Interest Charges	81,729	52,979	
Net Income	48,945	12,422	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	195,515	183,093	20
Balance Transferred from Income (433)	48,945	12,422	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	244,460	195,515	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Income from investments	49,418	5
Income from special assessments	4,097	6
Total (Acct. 419):	53,515	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	322,977	0	192,533	0	515,510	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,650				1,650	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	321,327	0	192,533	0	513,860	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	45,271		45,271	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	45,271		45,271	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	90,542	0	90,542	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,385,056	5,122,537	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,669,435	1,545,048	2
Net Utility Plant	3,715,621	3,577,489	
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	0	5
Other Investments (124)	61,968	72,219	6
Special Funds (125)	430,850	78,887	7
Total Other Property and Investments	492,818	151,106	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	94,867	(6,138)	8
Temporary Cash Investments (132)	371,983	388,510	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	97,029	78,333	11
Other Accounts Receivable (143)	9,485	2,042	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	799		14
Materials and Supplies (150)	5,205	10,517	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	580,424	474,320	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,358	2,455	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	6,358	2,455	
Total Assets and Other Debits	4,795,221	4,205,370	

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)	641,550	641,550	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	244,460	195,515	23
Total Proprietary Capital	886,010	837,065	
LONG-TERM DEBT			
Bonds (221)	70,000	105,000	24
Advances from Municipality (223)	1,407,912	1,049,752	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,477,912	1,154,752	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	167,459	20,163	28
Payables to Municipality (233)	0	606	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,698	43,698	31
Interest Accrued (237)	70,410	42,423	32
Other Current and Accrued Liabilities (238)	1,841	1,571	33
Total Current and Accrued Liabilities	283,408	108,461	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,147,891	2,105,092	41
Total Liabilities and Other Credits	4,795,221	4,205,370	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,488,294	2,695,442	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	174,858	26,462			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,663,152	2,721,904	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	504,529	1,164,906	0	0	10
Total Accumulated Provision	504,529	1,164,906	0	0	
Net Utility Plant	2,158,623	1,556,998	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	456,796	1,088,251			1,545,047	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,591	78,430			137,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,330	(1,330)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	59,921	77,100	0	0	137,021	13
Debits during year						14
Book cost of plant retired	12,188	445			12,633	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,188	445	0	0	12,633	19
Balance End of Year	504,529	1,164,906	0	0	1,669,435	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.43%	2.90%				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	0 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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
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	5,105	10,317	2
Sewer utility	100	200	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	5,205	10,517	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Debt discount-bond anticipation notes	1,524	428	4,572	1
Unamortized debt discount	670	428	1,786	2
Total			6,358	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	641,550	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>641,550</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)	
Joint W&S Mortgage Revenue Bonds	09/01/1964	09/01/1999	4.00%	70,000	1
Total Bonds (Account 221):				70,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	10/03/1990	03/15/2000	6.00%	29,226	1
State Trust Fund Loan	08/03/1994	03/15/2003	5.00%	69,890	2
State Trust Fund Loan	03/15/1995	03/15/2009	6.00%	592,818	3
State Trust Fund Loan	07/18/1996	03/15/2006	6.00%	82,308	4
State Trust Fund Loan	09/18/1996	03/15/2006	6.00%	114,965	5
State Trust Fund Loan	10/23/1996	03/15/2006	6.00%	44,900	6
State Trust Fund Loan	11/27/1996	03/15/2006	6.00%	54,625	7
State Trust Fund Loan	01/08/1997	03/15/2006	6.00%	9,545	8
State Trust Fund Loan	04/02/1997	03/15/2007	6.00%	4,635	9
General Obligation Notes	03/01/1997	03/01/2000	5.00%	405,000	10
Total for Account 223				1,407,912	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	47,033	2
Charged electric department expense		3
Charged sewer department expense	3,786	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>50,819</u>	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	6,556	7
PSC Remainder Assessment	565	8
Other (explain):		
NONE		9
Total payments and other debits	<u>50,819</u>	
Balance end of year	<u><u>43,698</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)					
BONDS	1,531	4,083	4,594	1,020	1
Subtotal	1,531	4,083	4,594	1,020	
Advances from Municipality (223)					
ADVANCES	40,892	60,043	46,954	53,981	2
Subtotal	40,892	60,043	46,954	53,981	
Other Long-Term Debt (224)					
Anticipation notes	0	15,409		15,409	3
Subtotal	0	15,409	0	15,409	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	42,423	79,535	51,548	70,410	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,055,520			1,049,572		2,105,092	1
Add credits during year:							
For Services	9,102			9,315		18,417	2
For Mains	6,336			16,946		23,282	3
Other (specify):							
Hydrants	1,100					1,100	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,072,058	0	0	1,075,833	0	2,147,891	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	579,015					579,015	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	61,968	2
Total (Acct. 124):	61,968	
Special Funds (125):		
Bond retirement investments	52,655	3
Replacement fund investments	31,740	4
Bond anticipation note investments	346,455	5
Total (Acct. 125):	430,850	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,283	7
Electric		8
Sewer (Regulated)	58,746	9
Other (specify):		10
Total (Acct. 142):	97,029	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Interest Receivable	9,485	13
Total (Acct. 143):	9,485	
Receivables from Municipality (145):		
Additional hydrant rental; underpaid tax equivalent; 4th qtr bills	799	14
Total (Acct. 145):	799	
Prepayments (165):		
Prepaid Insurance	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
	0 18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	2,467,464	0	2,672,941	0	5,140,405	1
Materials and Supplies	7,711	0	150	0	7,861	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	480,662	0	1,126,578	0	1,607,240	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,063,789	0	1,062,702	0	2,126,491	6
Other (specify):						
NONE					0	7
Average Net Rate Base	930,724	0	483,811	0	1,414,535	
Net Operating Income	92,270	0	(15,111)	0	77,159	8
Net Operating Income as a percent of Average Net Rate Base						
	9.91%	N/A	-3.12%	N/A	5.45%	

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	641,550	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	219,987	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	861,537	
Net Income		
Net Income	48,945	5
Percent Return on Proprietary Capital	5.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

520 ft. extension of water and sewer on Ross Court
305 ft. extension of sewer main on the Spring extension.

4. Estimated changes in revenues due to rate changes.

Additional revenues due to implementation of sewer rate increase: \$55,000

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)	320,580	1
Total Sales of Water	320,580	
Other Operating Revenues		
Forfeited Discounts (470)	729	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,668	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,397	
Total Operating Revenues	322,977	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,884	8
Pumping Expenses (620-625)	22,835	9
Water Treatment Expenses (630-635)	9,927	10
Transmission and Distribution Expenses (640-655)	32,438	11
Customer Accounts Expenses (901-904)	7,119	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	30,880	14
Total Operation and Maintenance Expenses	125,083	
Other Operating Expenses		
Depreciation Expense (403)	58,591	15
Amortization Expense (404-407)		16
Taxes (408)	47,033	17
Total Other Operating Expenses	105,624	
Total Operating Expenses	230,707	
NET OPERATING INCOME	92,270	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	575	34,592	76,961	4
Commercial	46	18,542	11,191	5
Industrial	7	308,519	172,098	6
Total Metered Sales to General Customers (461)	628	361,653	260,250	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		55,368	8
Other Sales to Public Authorities (464)	4	2,088	4,746	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	634	363,741	320,580	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,368	1
Wholesale fire protection billed	0	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)	55,368	
Forfeited Discounts (470):		
Customer late payment charges	729	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	729	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,650	10
Other (specify):		
Miscellaneous	18	11
Total Other Water Revenues (474)	1,668	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,511	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	9,562	3
Maintenance of Water Source Plant (605)	1,211	4
Total Source of Supply Expenses	21,884	
 PUMPING EXPENSES		
Operation Labor (620)	465	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,568	7
Operation Supplies and Expenses (623)	2,728	8
Maintenance of Pumping Plant (625)	3,074	9
Total Pumping Expenses	22,835	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,269	10
Chemicals (631)		11
Operation Supplies and Expenses (632)	4,658	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	9,927	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,791	14
Operation Supplies and Expenses (641)	4,905	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,510	16
Maintenance of Mains (651)	8,555	17
Maintenance of Services (652)	3,054	18
Maintenance of Meters (653)	476	19
Maintenance of Hydrants (654)	4,147	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	32,438	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	482	22
Accounting and Collecting Labor (902)	6,637	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,119	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,871	27
Office Supplies and Expenses (921)	1,706	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	982	30
Property Insurance (924)	3,192	31
Injuries and Damages (925)	608	32
Employee Pensions and Benefits (926)	12,963	33
Regulatory Commission Expenses (928)	211	34
Miscellaneous General Expenses (930)	1,115	35
Transportation Expenses (933)	3,232	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	30,880	
 Total Operation and Maintenance Expenses	 125,083	

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	N/A	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Meter cost	327	2
Net property tax equivalent		43,371	
Social Security	50/50	3,278	3
PSC Remainder Assessment	Based on revenue-Water 68%-Sewer 32%	384	4
Other (specify): NONE			5
Total tax expense		<u>47,033</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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238645				3
County tax rate	mills		5.995704				4
Local tax rate	mills		2.617219				5
School tax rate	mills		11.190802				6
Voc. school tax rate	mills		1.973044				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.015414				10
Less: state credit	mills		2.411697				11
Net tax rate	mills		19.603717				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.617219				14
Combined School Tax Rate	mills		13.163846				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		15.781065				17
Total Tax Rate	mills		22.015414				18
Ratio of Local and School Tax to Total	dec.		0.716819				19
Total tax net of state credit	mills		19.603717				20
Net Local and School Tax Rate	mills		14.052315				21
Utility Plant, Jan. 1	\$	2,446,636	2,446,636				22
Materials & Supplies	\$	10,517	10,517				23
Subtotal	\$	2,457,153	2,457,153				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,457,153	2,457,153				26
Assessment Ratio	dec.		0.838061				27
Assessed Value	\$	2,059,244	2,059,244				28
Net Local & School Rate	mills		14.052315				29
Tax Equiv. Computed for Current Year	\$	28,937	28,937				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	158,680		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)		14,680	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	158,680	14,680	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	206,695		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	130,910	450	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	340,415	450	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	180,546	9,548	22
Water Treatment Equipment (332)	543,207		23
Total Water Treatment Plant	723,753	9,548	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			158,680	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		2,100	16,780	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	2,100	175,460	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			206,695	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			131,360	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,810	20
Total Pumping Plant	0	0	340,865	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	3,472		186,622	22
Water Treatment Equipment (332)			543,207	23
Total Water Treatment Plant	3,472	0	729,829	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,388	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	833,637	6,336	27
Fire Mains (344)			28
Services (345)	99,580	11,185	29
Meters (346)	55,461	578	30
Hydrants (348)	77,953	11,071	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,136,779	29,170	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	46,364		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	11,305		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	3,062		39
Laboratory Equipment (395)	1,194		40
Power Operated Equipment (396)	132		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	2,465		44
Other Tangible Property (399)	626		45
Total General Plant	87,007	0	
Total utility plant in service directly assignable	2,446,634	53,848	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,446,634	53,848	

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)			68,760 26
Transmission and Distribution Mains (343)		(2,100)	837,873 27
Fire Mains (344)			0 28
Services (345)	475		110,290 29
Meters (346)	5,728		50,311 30
Hydrants (348)	2,513		86,511 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,716	(2,100)	1,155,133
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			46,364 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			11,305 36
Transportation Equipment (392)			19,157 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,062 39
Laboratory Equipment (395)			1,194 40
Power Operated Equipment (396)			132 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,465 44
Other Tangible Property (399)			626 45
Total General Plant	0	0	87,007
Total utility plant in service directly assignable	12,188	0	2,488,294
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,188	0	2,488,294

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			28,859	28,859	1
February			29,536	29,536	2
March			28,910	28,910	3
April			28,690	28,690	4
May			30,582	30,582	5
June			32,822	32,822	6
July			31,226	31,226	7
August			34,398	34,398	8
September			34,162	34,162	9
October			35,775	35,775	10
November			28,462	28,462	11
December			20,093	20,093	12
Total for year	0	0	363,515	363,515	
Less: Measured or estimated water used in main flushing and water treatment during year				1,885	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				361,630	16
Less: Water sold				363,741	17
Losses and unaccounted for				(2,111)	18
Percent unaccounted for to the nearest whole percent (%)				-1%	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				367	21
Date of maximum: 8/27/1997					22
Cause of maximum:					23
Hydrant flushing					
Minimum/maximum are for potable system only; does not include Kimberly Clark non-potable system					
Minimum gallons pumped by all methods in any one day during reporting year				46	24
Date of minimum: 2/27/1997					25
Total KWH used for pumping for the year				84,401	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)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3

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	5	GRAVELWELL	1
Location	ELM STREET	1ST STREET	1STSTREET	2
Purpose	P	P	P	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1964	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1964	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	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
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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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)
M	D	4.000	935				935
A	D	6.000	44,054				44,054
M	D	6.000	2,313				2,313
P	D	6.000	504	520			1,024
A	D	8.000	6,767				6,767
M	D	8.000	1,329				1,329
P	S	8.000	0	485			485
A	D	10.000	919				919
M	S	10.000	478				478
A	D	12.000	18,207				18,207
A	S	12.000	243				243
A	T	12.000	40				40
M	D	12.000	10,648				10,648
Total Within Municipality			86,437	1,005	0	0	87,442
Total Utility			86,437	1,005	0	0	87,442

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)	
P	0.750	545				545		1
M	1.000	65	17	3		79		2
M	1.500	7				7		3
M	2.000	3				3		4
M	3.000	1				1		5
M	4.000	4				4		6
M	6.000	3				3		7
M	8.000	1				1		8
Total Utility		629	17	3	0	643	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	739		104		635		1
1.000	15	5	2		18		2
1.250	2				2		3
1.500	7				7		4
2.000	5				5		5
4.000	5				5		6
6.000	1				1		7
Total:	774	5	106	0	673	0	

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	572	33		1		29	635	1
1.000	2	8	1			7	18	2
1.250		2					2	3
1.500	1	1	2	1		2	7	4
2.000		2	2	1		0	5	5
4.000			2	1		2	5	6
6.000						1	1	7
Total:	575	46	7	4	0	41	673	

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				0	1
Within Municipality	148	7	5	(2)	148	2
Total Fire Hydrants	148	7	5	(2)	148	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	148
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	118

WATER OPERATING SECTION FOOTNOTES

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

In accordance with PSC regulations as indicated in the 1995 and 1996 PSC report, the tax equivalent has been computed as the higher of the prior year's amount, per line 42, page W-2, which is \$43,698. The 1994 amount was \$43,365. The current year instructions are inconsistent with prior year application.

Water Utility Plant in Service (Page W-08)

New additions at Ross Ct. and School Street. (Acct 345, 348)
Adjustments due to breakout of supply mains per PSC main schedule breakout.

Water Mains (Page W-15)

Costs of main additions were paid for by the developers of the subdivided property less the portion paid for directly by utility.

Water Services (Page W-16)

Costs were paid for by developer. Services installed by residents directly were estimated at average installation cost.

Meters (Page W-17)

The utility does test but not always on a set schedule of a certain number per year.

Hydrants and Distribution System Valves (Page W-18)

Adjustment to tie amount to the actual in service.

Hydrants are operated every year.

Valves are operated every two years, not always on a 50/50 basis.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	191,198	1
Total Sewage Operating Revenues	191,198	
Other Operating Revenues		
Forfeited Discounts (631)	1,335	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)	0	7
Total Other Operating Revenues	1,335	
Total Operating Revenues	192,533	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	60,394	8
Maintenance Expenses (831-834)	25,322	9
Customer Accounting & Collection Expenses (840-843)	8,141	10
Administrative and General Expenses (850-857)	31,571	11
Total Operation and Maintenance Expenses	125,428	
Other Operating Expenses		
Depreciation Expense (403)	78,430	12
Amortization Expense (404)		13
Taxes (408)	3,786	14
Total Other Operating Expenses	82,216	
Total Operating Expenses	207,644	
NET OPERATING INCOME	(15,111)	

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	575	34,453	121,339	5
Commercial Revenues	46	17,473	43,555	6
Industrial Revenues	7	10,221	23,096	7
Revenues from Public Authorities	4	2,088	3,208	8
Total Measured Service to General Customers (622)	632	64,235	191,198	
Service to Public Authorities (623)				
9				
Service to Other Systems (624)				
10				
Other Sewerage Service (625)				
11				
Interdepartmental Service (626)				
12				
Total Sewage Operating Revenues	632	64,235	191,198	

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):		
Late charges	1,335	1
Total Customers Forfeited Discounts (631)	1,335	
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):		
NONE		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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	28,728	1
Power and Fuel for Pumping (821)	3,991	2
Power and Fuel for Aeration Equipment (822)	9,543	3
Chlorine (823)	662	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	4,423	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	9,674	8
Transportation Expenses (828)	3,373	9
Rents (829)		10
Total Operation Expenses	60,394	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	7,217	11
Maintenance of Collection System Pumping Equipment (832)	1,992	12
Maintenance of Treatment and Disposal Plant Equipment (833)	12,297	13
Maintenance of General Plant Structures and Equipment (834)	3,816	14
Total Maintenance Expenses	25,322	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,637	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,504	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,141	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,278	19
Office Supplies and Expenses (851)	1,673	20
Outside Services Employed (852)	6,018	21
Insurance Expense (853)	3,800	22
Employees Pensions and Benefits (854)	13,095	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,396	24
Miscellaneous General Expenses (856)	4,311	25
Rents (857)		26
Total Administrative and General Expenses	31,571	
Total Operation and Maintenance Expenses	125,428	

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	50/50	3,278	1
Local and School Tax Equivalent on Meters Charged by Water Department		327	2
PSC Remainder Assessment	Based on revenues 68%water, 32% sewer	181	3
Other (specify): NONE			4
Total tax expense		<u><u>3,786</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	110,794	9,833	6
Collecting Mains and Accessories (313)	699,474	30,655	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	810,268	40,488	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	25,525		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	34,946		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	60,471	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,438		17
Structures and Improvements (331)	661,446		18
Preliminary Treatment Equipment (332)	4,356		19
Primary Treatment Equipment (333)	129,302		20
Secondary Treatment Equipment (334)	92,299		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	35,109		23
Sludge Treatment and Disposal Equipment (337)	443,409	4,959	24
Plant Site Piping (338)	165,217		25
Flow Metering and Monitoring Equipment (339)	20,187		26
Outfall Sewer Pipes (340)	30,515		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)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)	445		120,182 6
Collecting Mains and Accessories (313)			730,129 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	445	0	850,311
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			25,525 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			34,946 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	60,471
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			1,438 17
Structures and Improvements (331)			661,446 18
Preliminary Treatment Equipment (332)			4,356 19
Primary Treatment Equipment (333)			129,302 20
Secondary Treatment Equipment (334)			92,299 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			35,109 23
Sludge Treatment and Disposal Equipment (337)			448,368 24
Plant Site Piping (338)			165,217 25
Flow Metering and Monitoring Equipment (339)			20,187 26
Outfall Sewer Pipes (340)			30,515 27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	125,914		28
Total Treatment and Disposal Plant	1,709,192	4,959	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	4,747		31
Computer Equipment (372.1)	1,056		32
Transportation Equipment (373)	17,105		33
Other General Equipment (379)	47,601		34
Other Tangible Property (390)			35
Total General Plant	70,509	0	
Total utility plant in service directly assignable	2,650,440	45,447	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	2,650,440	45,447	
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)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	2,650,440	45,447	

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)			125,914 28
Total Treatment and Disposal Plant	0	0	1,714,151
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,747 31
Computer Equipment (372.1)			1,056 32
Transportation Equipment (373)			17,105 33
Other General Equipment (379)			47,601 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	70,509
Total utility plant in service directly assignable	445	0	2,695,442
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	445	0	2,695,442
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)			0 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	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	445	0	2,695,442

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	742	18	3		757	3	1
Sewer	8.000	4				4		2
Total Utility		746	18	3	0	761	3	

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)
6.000	6,299				6,299
8.000	50,609	825			51,434
10.000	10,824	0			10,824
12.000	7,348				7,348
18.000	5,605				5,605
Total Utility	80,685	825	0	0	81,510

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SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Acct #833-Holding tank repair; cleaning out of digester
Acct #852-Engineering study in 1996-"Plan of operation"

Sewer Utility Plant in Service (Page S-07)

Sewer additions during year 520 ft. on Ross Court and 305 ft. on Spring Street
Construction costs were paid for by developers

Sewer Services (Page S-09)

Construction costs paid for by developers or were installed and paid for directly by customer.

Sewer Mains (Page S-10)

Construction costs were paid for by developer less costs portion paid for by utility.
