



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709
CAMPELLSPORT, WI 53010

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: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 709
CAMPELLSPORT, WI 53010

When was utility organized? 6/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE LEMKE
Title: CLERK/TREASURER

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321

Fax Number: (414) 533 - 5298

E-mail Address:

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

Name: DONALD VILIONE
Title: CPA

Office Address: CONLEY MCDONALD LLP
19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701 EXT 122

Fax Number: (414) 796 - 8422

E-mail Address: dvilione@conleymcdonald.com

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: DONALD VILIONE
Title: CPA

Office Address: CONLEY MCDONALD LLP
19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701 EXT 120

Fax Number: (414) 796 - 8422

E-mail Address: dvilione@conleymcdonald.com

Date of most recent audit report: 3/26/1997

Period covered by most recent audit: JANUARY 1, 1997 THRU DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK GRUBER

Title:

Office Address:

P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321

Fax Number: (414) 533 - 5298

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- ANTHONY DEISS
 - CRAIG GRUBER
 - RICHARD HEISLER
 - GERHARD NESS
 - NORMAN SERWE
 - DEAN UELMEN
 - DALE ZINGSHEIM
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	386,300	225,278	1
Operating Expenses:			
Operation and Maintenance Expense (401)	78,207	122,432	2
Depreciation Expense (403)	82,565	40,340	3
Amortization Expense (404)	0	0	4
Taxes (408)	54,187	25,033	5
Total Operating Expenses	214,959	187,805	
Net Operating Income	171,341	37,473	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,341	37,473	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,534	55,250	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,534	55,250	
Total Income	174,875	92,723	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	174,875	92,723	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	129,259	96,758	13
Amortization of Debt Discount and Expense (428)	13,682	10,640	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	25,079	29,038	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	35,866	18
Total Interest Charges	168,020	100,570	
Net Income	6,855	(7,847)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	222,855	230,702	19
Balance Transferred from Income (433)	6,855	(7,847)	20
Miscellaneous Credits to Surplus (434)	0		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)	229,710	222,855	

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):		
INTEREST ON BOND FUNDS	3,534	4
Total (Acct. 419):	3,534	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	386,300	0	0	0	386,300	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	386,300	0	0	0	386,300	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,705,702	3,666,320	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	329,986	271,386	2
Net Utility Plant	3,375,716	3,394,934	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,825	4,825	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	4,825	4,825	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0	99,142	7
Total Other Property and Investments	4,825	103,967	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	234,471	5,121	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	68,319	52,064	11
Other Accounts Receivable (143)	59,322	45,951	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	171,562	58,065	14
Materials and Supplies (150)	14,281	15,420	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	547,955	176,621	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,525	6,207	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	31,525	6,207	
Total Assets and Other Debits	3,960,021	3,681,729	

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)	49,265	49,265	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	229,710	222,855	23
Total Proprietary Capital	278,975	272,120	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	495,333	515,592	25
Other long-Term Debt (224)	2,600,000	1,995,000	26
Total Long-Term Debt	3,095,333	2,510,592	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,637	94,988	28
Payables to Municipality (233)	111,678	460,961	29
Customer Deposits (235)			30
Taxes Accrued (236)	52,683	23,723	31
Interest Accrued (237)	129,029	47,488	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	297,027	627,160	
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)	288,686	271,857	38
Total Liabilities and Other Credits	3,960,021	3,681,729	

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)	3,705,702	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,705,702	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	329,986	0	0	0	9
Total Accumulated Provision	329,986	0	0	0	
Net Utility Plant	3,375,716	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	271,386				271,386	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,565				82,565	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,430				1,430	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	24,540				24,540	10
Other credits (specify):						11
					0	12
Total credits	108,535	0	0	0	108,535	13
Debits during year						14
Book cost of plant retired	34,935				34,935	15
Cost of removal	15,000				15,000	16
Other debits (specify):						17
					0	18
Total debits	49,935	0	0	0	49,935	19
Balance End of Year	329,986	0	0	0	329,986	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	1
Other (specify):					
15 ACRES - CORNER OF SPRING & HELENA	2,825			2,825	2
LAND ON SPRING STREET	2,000			2,000	3
Total Nonutility Property (121)	4,825	0	0	4,825	
Less accum. prov. depr. & amort. (122)				0	4
 Net Nonutility Property	 4,825	 0	 0	 4,825	

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	<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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,281	15,420	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>14,281</u>	<u>15,420</u>	

**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)				
\$1,995,000 BOND ISSUE	6,207	404	0	1
\$2,600,000 BOND ISSUE	7,475	404	31,525	2
Total			31,525	
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	49,265	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>49,265</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)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	11/21/1991	12/31/2003	6.00%	17,691	1
ADVANCE FROM MUNICIPALITY	07/31/1992	12/31/2003	6.00%	23,859	2
ADVANCE FROM MUNICIPALITY	10/31/1992	12/31/2003	6.00%	33,596	3
ADVANCE FROM MUNICIPALITY	09/17/1991	12/31/2003	6.00%	17,887	4
ADVANCE FROM MUNICIPALITY	12/31/1993	12/01/1998	3.00%	2,232	5
ADVANCE FROM MUNICIPALITY	03/15/1994	12/01/1998	3.00%	50,351	6
ADVANCE FROM MUNICIPALITY	01/01/1996	07/01/2006	5.00%	265,279	7
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	55,394	8
ADVANCE FROM MUNICIPALITY	12/10/1992	12/31/2003	6.00%	29,044	9
Total for Account 223				495,333	
Other Long-Term Debt (224)					
WATER SYSTEM REVENUE BOND ANTICIP NOTE	01/15/1997	01/15/2002	5.00%	2,600,000	10
WATER SYSTEM REVENUE BOND ANTICIP NOTE	08/01/1994	08/01/1997	5.00%	0	11
Total for Account 224				2,600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	23,723	1
Accruals:		
Charged water department expense	53,199	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
ALLOCATION TO SEWER UTILITY FOR SHARED METERS	583	5
ALLOCATED TO METERS - CAPITALIZATION	988	6
Total Accruals and other credits	54,770	
Taxes paid during year:		
County, state and local taxes	23,723	7
Social Security taxes	1,732	8
PSC Remainder Assessment	355	9
Other (explain):		
NONE		10
Total payments and other debits	25,810	
Balance end of year	52,683	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	7,172	25,079	25,453	6,798	2
Subtotal	7,172	25,079	25,453	6,798	
Other long-Term Debt (224)					
ADVANCE FROM SEWER	0	5,605	4,220	1,385	3
WATER REVENUE BOND ANTICIPATION NOTES	40,316	2,808	43,124	0	4
WATER REVENUE BOND ANTICIPATION NOTES 1997	0	120,846	0	120,846	5
Subtotal	40,316	129,259	47,344	122,231	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	47,488	154,338	72,797	129,029	

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	271,857					271,857	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
WATER EXTENSION	16,829					16,829	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	288,686	0	0	0	0	288,686	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,319	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	68,319	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,493	9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	16,829	11
Total (Acct. 143):	59,322	
Receivables from Municipality (145):		
HYDRANT RENTAL	38,583	12
PRINCIPAL & INTEREST ON ADVANCE, BENEFITS, ETC.	56,187	13
DEBT PAYMENT MADE BY WATER FOR LIBRARY	32,212	14
SHARED METER COSTS	4,397	15
SEWER EXPENSES	40,183	16
Total (Acct. 145):	171,562	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
SEWER BILLINGS	111,678	20
Total (Acct. 233):	111,678	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,686,011	0	0	0	3,686,011	1
Materials and Supplies	14,850	0	0	0	14,850	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	300,686	0	0	0	300,686	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	280,271	0	0	0	280,271	6
Other (specify):					0	7
Average Net Rate Base	3,119,904	0	0	0	3,119,904	
Net Operating Income	171,341	0	0	0	171,341	8
Net Operating Income as a percent of Average Net Rate Base	5.49%	N/A	N/A	N/A	5.49%	

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	49,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	226,282	3
Other (Specify):		4
Total Average Proprietary Capital	275,547	
Net Income		
Net Income	6,855	5
Percent Return on Proprietary Capital	2.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

ACCOUNT #432: THERE WAS NO INTEREST CHARGED TO CONSTRUCTION IN 1997 BECAUSE THE PROJECT WAS COMPLETED IN 1996.

ACCOUNT #401: THERE WAS A LARGE DECREASE IN WAGES/FRINGE BENEFITS BECAUSE OF THE LARGE ALLOCATION TO CAPITALIZED METERS. IN 1997 THEY INSTALLED 208 METERS VERSUS IN 1996 THEY ONLY INSTALLED 32 METERS.

ACCOUNT #408: THERE WAS A LARGE INCREASE IN THE VILLAGES ASSESSMENT RATIO FROM .763437608 IN 1996 TO 1.011038566 IN 1997.

ACCOUNT #400: THERE WAS A RATE INCREASE THAT WENT INTO EFFECT IN THE FOURTH QUARTER OF 1996.

Income Statement Account Details (Page F-02)

ACCOUNT #419: THE LARGE DECREASE IN INTEREST ON BOND FUNDS WAS DUE TO A DECREASE IN TEMPORARY INVESTMENTS OF APPROXIMATELY \$1,500,000 FROM JANUARY 1, 1995 TO DECEMBER 31, 1996.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	384,417	1
Total Sales of Water	384,417	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,883	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,883	
Total Operating Revenues	386,300	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	51,869	5
General Operating Expenses (680-690)	26,338	6
Total Operation and Maintenance Expenses	78,207	
Other Operating Expenses		
Depreciation Expense (403)	82,565	7
Amortization Expense (404)		8
Taxes (408)	54,187	9
Total Other Operating Expenses	136,752	
Total Operating Expenses	214,959	
NET OPERATING INCOME	171,341	

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	132	85	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	132	85	
Metered Sales to General Customers (461)				
Residential	588	28,681	177,812	4
Commercial	89	15,959	77,290	5
Industrial	3	669	3,354	6
Total Metered Sales to General Customers (461)	680	45,309	258,456	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		110,858	8
Other Sales to Public Authorities (464)	11	3,499	15,018	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	693	48,940	384,417	

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)	110,858	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)	110,858	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,883	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,883	
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)	9,725	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	18,750	3
Chemicals (630)	5,255	4
Supplies and Expenses (640)	6,733	5
Repairs of Water Plant (650)	11,313	6
Transportation Expenses (660)	93	7
Total Plant Operation and Maintenance Expenses	51,869	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,716	8
Office Supplies and Expenses (681)	1,925	9
Outside Services Employed (682)	14,552	10
Insurance Expense (684)	2,389	11
Employees Pensions and Benefits (686)	1,628	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	128	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,338	
 Total Operation and Maintenance Expenses	78,207	

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		52,683	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		583	2
Net property tax equivalent		52,100	
Social Security		1,732	3
PSC Remainder Assessment		355	4
Other (specify): NONE			5
Total tax expense		54,187	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197954				3
County tax rate	mills		4.100606				4
Local tax rate	mills		5.994128				5
School tax rate	mills		7.887893				6
Voc. school tax rate	mills		1.396400				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		19.576981				10
Less: state credit	mills		1.441907				11
Net tax rate	mills		18.135074				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.994128				14
Combined School Tax Rate	mills		9.284293				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		15.278421				17
Total Tax Rate	mills		19.576981				18
Ratio of Local and School Tax to Total	dec.		0.780428				19
Total tax net of state credit	mills		18.135074				20
Net Local and School Tax Rate	mills		14.153117				21
Utility Plant, Jan. 1	\$	3,666,320	3,666,320				22
Materials & Supplies	\$	15,420	15,420				23
Subtotal	\$	3,681,740	3,681,740				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,681,740	3,681,740				26
Assessment Ratio	dec.		1.011039				27
Assessed Value	\$	3,722,383	3,722,383				28
Net Local & School Rate	mills		14.153117				29
Tax Equiv. Computed for Current Year	\$	52,683	52,683				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	52,683					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)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	296,642	3,712	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	17,790		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	314,432	3,712	
PUMPING PLANT			
Land and Land Rights (320)	508		12
Structures and Improvements (321)	94,575	270	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	183,920		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	210,519		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,041		20
Total Pumping Plant	492,563	270	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	873,987		22
Water Treatment Equipment (332)	410,913		23
Total Water Treatment Plant	1,284,900	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		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)	24,500		275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	24,500	0	293,644	
PUMPING PLANT				
Land and Land Rights (320)	250		258	12
Structures and Improvements (321)	8,078		86,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			210,519	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
Total Pumping Plant	8,328	0	484,505	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
Total Water Treatment Plant	0	0	1,284,900	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	483,054		26
Transmission and Distribution Mains (343)	629,263	25,281	27
Fire Mains (344)			28
Services (345)	96,295		29
Meters (346)	56,850	36,862	30
Hydrants (348)	115,065	7,750	31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,382,244	69,893	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	8,863		38
Other Tangible Property (390)	182,733	692	39
Total General Plant	192,181	692	
Total utility plant in service directly assignable	3,666,320	74,567	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	3,666,320	74,567	

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)			483,054 26
Transmission and Distribution Mains (343)			654,544 27
Fire Mains (344)			0 28
Services (345)			96,295 29
Meters (346)	1,353		92,359 30
Hydrants (348)	1,004		121,811 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	2,357	0	1,449,780
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			585 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,863 38
Other Tangible Property (390)			183,425 39
Total General Plant	0	0	192,873
Total utility plant in service directly assignable	35,185	0	3,705,702
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	35,185	0	3,705,702

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			6,413	6,413	1
February			6,074	6,074	2
March			6,470	6,470	3
April			6,010	6,010	4
May			6,431	6,431	5
June			6,479	6,479	6
July			6,500	6,500	7
August			6,448	6,448	8
September			6,284	6,284	9
October			6,246	6,246	10
November			5,638	5,638	11
December			5,911	5,911	12
Total for year	0	0	74,904	74,904	
Less: Measured or estimated water used in main flushing and water treatment during year				511	13
Less: Other utility use				4,423	14
Other utility use explanation:					15
WATER TO PRESSURIZE TRANSMISSION MAIN					
Water pumped into distribution system				69,970	16
Less: Water sold				48,940	17
Losses and unaccounted for				21,030	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
ENGINEER HAS BEEN CALLED IN TO RESEARCH THE WATER LOSS.					
Maximum gallons pumped by all methods in any one day during reporting year				398	21
Date of maximum: 10/8/1997					22
Cause of maximum:					23
FLUSHING OF HYDRANTS.					
Minimum gallons pumped by all methods in any one day during reporting year				129	24
Date of minimum: 2/28/1997					25
Total KWH used for pumping for the year				288,200	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)	
ELM & MAIN STREETS	1	1,250	12	89,000	Yes	1
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	2
SPRING STREET	3	1,337	23	720,000	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)	1
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	1
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	AMERICAN TURBINE	5
Year Installed	1996	1996	1992	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	250	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL NO. 3			14
Location	224 SPRING ST.			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	BYRON-JACKSON			18
Year Installed	1996			19
Type	OTHER			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	BYRON JACKSON			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	100			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	WATER TOWER TER TRMNT PLANT STAT #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1991	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	200	0	6
Total capacity in gallons	300,000	66,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	10
Filters, type (gravity, pressure, other, none)		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		N	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,555				3,555
M	D	6.000	28,299				28,299
P	D	6.000	1,673				1,673
M	D	8.000	8,473				8,473
P	D	8.000	7,804				7,804
P	D	10.000	1,297				1,297
P	D	12.000	360				360
Total Within Municipality			51,461	0	0	0	51,461
Total Utility			51,461	0	0	0	51,461

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	518				518	10	1
M	1.000	16				16		2
M	1.500	4				4		3
M	2.000	1				1	1	4
M	4.000	1				1		5
M	6.000	1				1		6
Total Utility		541	0	0	0	541	11	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	510	204	41	(6)	667	66	1
0.750	165			9	174	28	2
1.000	27	1		(5)	23	2	3
1.500	8	3		1	12	0	4
2.000	6				6	3	5
3.000	2				2	0	6
4.000	1			1	2	2	7
Total:	719	208	41	0	886	101	

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	427	44	0	0		196	667	1
0.750	149	21	1	3		0	174	2
1.000	5	13	1	3		1	23	3
1.500	2	6	0	1		3	12	4
2.000	0	2	1	2		1	6	5
3.000	0	0	0	1		1	2	6
4.000	0	2	0	0		0	2	7
Total:	583	88	3	10	0	202	886	

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	87	4	4		87	2
Total Fire Hydrants	87	4	4	0	87	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	95
Number of distribution system valves end of year:	189
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCOUNT #343: THE INCREASE IN TRANSMISSION AND DISTRIBUTION MAINS WAS FOR FINAL PAVING WORK DONE IN 1997.
