



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ANTIGO WATER UTILITY

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Principal Office: 700 EDISON STREET  
ANTIGO, WI 54409-1955

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For the Year Ended: DECEMBER 31, 1997

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**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:** ANTIGO WATER UTILITY

**Utility Address:** 700 EDISON STREET  
ANTIGO, WI 54409-1955

**When was utility organized?** 2/1/1891

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS KAYE MATUCHESKI  
**Title:** CITY CLERK - TREASURER

**Office Address:**  
700 EDISON STREET  
ANTIGO, WI 54409-1955

**Telephone:** (715) 623 - 3633

**Fax Number:** (715) 627 - 7099

**E-mail Address:**

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

**Name:** MR MICHAEL W. KONECNY CPA  
**Title:** PARTNER

**Office Address:** JONET & FOUNTAIN LLP  
200 S. WASHINGTON ST.  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**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 MICHAEL W KONECNY CPA  
**Title:** PARTNER

**Office Address:** JONET & FOUNTAIN LLP  
200 S. WASHINTON ST.  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:** 3/13/1998

**Period covered by most recent audit:** Year Ended December 31, 1997

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** VERNON L BERGER

**Title:** SUPERINTENDENT

**Office Address:**

700 EDISON ST  
ANTIGO, WI 54409-1955

**Telephone:** (715) 623 - 3633

**Fax Number:** (715) 627 - 7099

**E-mail Address:**

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**Name of utility commission/committee:** Members of the City Council

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**Names of members of utility commission/committee:**

- ROBERT BENISHEK
- VERN CAHAK
- SAMUEL HARDIN
- TIMOTHY KASSIS
- PATTI KIEPER
- DOREEN MCKENNA
- JOEL NOWINSKY
- MICHAEL SCHILCHER
- JON SCHMIDT
- LARRY STECKBAUER
- SARAH WAUKAU
- MERLE WENDT

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**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)?** YES

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** U.S. FILTER  
N. 2420 KOSZAREK ROAD  
ANTIGO, WI 54409

**Contact Person:** DAN DESJARLAIS  
**Title:** PROJECT MANAGER

**Telephone:** (715) 627 - 2710

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 2/1/1995 12/31/1999

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

See attached footnote.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	964,749	929,390	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	684,920	568,842	2
Depreciation Expense (403)	129,729	104,174	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	99,466	99,511	5
<b>Total Operating Expenses</b>	<b>914,115</b>	<b>772,527</b>	
<b>Net Operating Income</b>	<b>50,634</b>	<b>156,863</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>50,634</b>	<b>156,863</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,930	42,100	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>44,930</b>	<b>42,100</b>	
<b>Total Income</b>	<b>95,564</b>	<b>198,963</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>95,564</b>	<b>198,963</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	86,345	64,228	14
Amortization of Debt Discount and Expense (428)	4,062	2,829	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	6,254	8,081	19
<b>Total Interest Charges</b>	<b>84,153</b>	<b>58,976</b>	
<b>Net Income</b>	<b>11,411</b>	<b>139,987</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	669,066	529,079	20
Balance Transferred from Income (433)	11,411	139,987	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>680,477</b>	<b>669,066</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on cash and investments	44,930	5
<b>Total (Acct. 419):</b>	<b>44,930</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	964,749	0	0	0	964,749	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>964,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>964,749</b>	

### 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	207,412		<b>207,412</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,746		<b>8,746</b>	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	4,129		<b>4,129</b>	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
<b>Total Payroll</b>	<b>220,287</b>	<b>0</b>	<b>220,287</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,099,095	5,189,042	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,579,712	1,544,930	<b>2</b>
<b>Net Utility Plant</b>	<b>4,519,383</b>	<b>3,644,112</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	189,961	248,979	<b>6</b>
Special Funds (125)	94,847	292,718	<b>7</b>
<b>Total Other Property and Investments</b>	<b>284,808</b>	<b>541,697</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	47,025	52,778	<b>8</b>
Temporary Cash Investments (132)	517,974	418,124	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	38,276	70,163	<b>11</b>
Other Accounts Receivable (143)	4,479	2,894	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	18,431	61,601	<b>14</b>
Materials and Supplies (150)	54,465	48,527	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>680,650</b>	<b>654,087</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39,565	2,357	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>39,565</b>	<b>2,357</b>	
<b>Total Assets and Other Debits</b>	<b>5,524,406</b>	<b>4,842,253</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	893,137	893,137	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	680,477	669,066	23
<b>Total Proprietary Capital</b>	<b>1,573,614</b>	<b>1,562,203</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,331,390	1,229,053	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	175,182	195,274	26
<b>Total Long-Term Debt</b>	<b>1,506,572</b>	<b>1,424,327</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,508	74,537	28
Payables to Municipality (233)	2,785	17,144	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	64,911	19,509	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>97,204</b>	<b>111,190</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	20,846	17,607	36
<b>Total Deferred Credits</b>	<b>20,846</b>	<b>17,607</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,326,170	1,726,926	41
<b>Total Liabilities and Other Credits</b>	<b>5,524,406</b>	<b>4,842,253</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,953,147	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	140,160				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	5,788				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>6,099,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,579,712	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,579,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,519,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	1,544,930				<b>1,544,930</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	129,729				<b>129,729</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,323				<b>4,323</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	12,679				<b>12,679</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>146,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,731</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	69,911				<b>69,911</b>	<b>15</b>
Cost of removal	42,038				<b>42,038</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>111,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,949</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,579,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,579,712</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	54,465	48,527
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>54,465</b>	<b>48,527</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bond Anticipation Notes - 1992 Issue	2,357	428	0	1
Revenue Bonds - 1997 Issue	1,705	428	39,565	2
<b>Total</b>			<b>39,565</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	893,137	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>893,137</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)	
1997 REVENUE BONS PAYABLE	03/01/1997	03/01/2017	6.00%	1,331,390	1
<b>Total Bonds (Account 221):</b>				<b>1,331,390</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	11/01/1994	03/15/2004	5.00%	175,182	1
<b>Total for Account 224</b>				<b>175,182</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	99,466	2
Charged electric department expense		3
Charged sewer department expense	2,064	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>101,530</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	100,000	6
Social Security taxes		7
PSC Remainder Assessment	1,530	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>101,530</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 Bond Anticipation Notes	5,685	11,371	17,056	0	1
1995 Bond Anticipation Notes	2,783	5,564	8,347	0	2
1996 Bond Anticipation Notes	2,546	2,253	4,799	0	3
1997 Revenue Bonds	0	57,282	0	57,282	4
<b>Subtotal</b>	<b>11,014</b>	<b>76,470</b>	<b>30,202</b>	<b>57,282</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1994 State Trust Fund Loan	8,495	9,875	10,741	7,629	6
<b>Subtotal</b>	<b>8,495</b>	<b>9,875</b>	<b>10,741</b>	<b>7,629</b>	
<b>Notes Payable (231)</b>					
NONE				0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,509</b>	<b>86,345</b>	<b>40,943</b>	<b>64,911</b>	

**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	1,726,926					1,726,926	1
<b>Add credits during year:</b>							
For Services	1,025					1,025	2
For Mains	10,484					10,484	3
<b>Other (specify):</b>							
Federal Grant	587,735					587,735	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,326,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,326,170</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,386,672					1,386,672	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments	189,961	2
<b>Total (Acct. 124):</b>	<b>189,961</b>	
<b>Special Funds (125):</b>		
1997 Revenue Bond Reserve Requirement	94,847	3
<b>Total (Acct. 125):</b>	<b>94,847</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,276	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>38,276</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Miscellaneous charges	4,479	11
<b>Total (Acct. 143):</b>	<b>4,479</b>	
<b>Receivables from Municipality (145):</b>		
Reimbursement due from City	5,475	12
Delinquent user charges and special assessment placed on tax roll	12,956	13
<b>Total (Acct. 145):</b>	<b>18,431</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Due to sewer utility for overpayment of meter costs	2,331	17
Due to City to reimburse water utility costs	454	18
<b>Total (Acct. 233):</b>	<b>2,785</b>	
<b>Other Deferred Credits (253):</b>		
Compensated absences	20,846	19
<b>Total (Acct. 253):</b>	<b>20,846</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	5,467,872	0	0	0	5,467,872	1
Materials and Supplies	51,496	0	0	0	51,496	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,562,321	0	0	0	1,562,321	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,026,548	0	0	0	2,026,548	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,930,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,930,499</b>	
Net Operating Income	50,634	0	0	0	50,634	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.62%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	893,137	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	674,771	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,567,908</b>	
<b>Net Income</b>		
Net Income	11,411	5
<b>Percent Return on Proprietary Capital</b>	<b>0.73%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

N/A

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**2. Leaseholder changes.**

N/A

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**3. Extensions of service.**

N/A

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**4. Estimated changes in revenues due to rate changes.**

N/A

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**5. Obligations incurred or assumed, excluding commercial paper.**

N/A

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**6. Formal proceedings with the Public Service Commission.**

N/A

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**7. Any additional matters.**

N/A

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**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet (Page F-06)**

Account 142 - Decreased due to timing of December billings and more timely payments by customers.

Account 145 - Decreased due to less delinquent user fees placed on tax roll as a result of Utility personnel efforts to reduce delinquent accounts and the implementation of monthly billings.

Account 232 - 1996 accounts payable included payment on construction contract for the Northside project.

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**Net Utility Plant (Page F-07)**

As part of the Utility's Northside project, the Utility constructed a transmission watermain which is not currently connected to the water system. The Utility expects to connect this transmission watermain in the future when the need arises. The total cost was \$\$120,160.

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**Contributions in Aid of Construction (Account 271) (Page F-18)**

Other additions to contributed capital represents federal grants received for the following purposes:

Plant upgrade - \$586,472

Hydrants - 1,263

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**Identification and Ownership - Contract Operations (Page iv)**

U.S. Filter provides management and supervisory personnel to operate the water utility and is responsible for all operational and general maintenance expenses, with the exception of plant personnel costs which are the responsibility of the water utility. All replacements and fixed asset acquisitions are paid for by the water utility.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

item 2 okay, had constructions authorization. 7/23/99 ele

July 27, 1998

Ms. Kaye Matucheski, Clerk-Treasurer  
Antigo Water Utility  
700 Edison Street  
Antigo, WI 54409-1955

Re: 1997 Analytical Review File DWCCA-RL-0180

Dear Ms. Matucheski:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date, we have not had a response to our 1996 review letter dated July 23, 1997. Please respond to our 1996 review letter when responding to this letter.
2. During our review of Plant, page W-8, we noted the following accounts had significant unexplained increases.

Account 320 Land and Land Rights  
Account 331 Structures and Improvements  
Account 332 Water Treatment Equipment  
Account 392 Transportation Equipment

Please explain these additions and continue this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	951,164	1
<b>Total Sales of Water</b>	<b>951,164</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,079	2
Miscellaneous Service Revenues (471)	321	3
Rents from Water Property (472)	4,205	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,980	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,585</b>	
<b>Total Operating Revenues</b>	<b>964,749</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	893	8
Pumping Expenses (620-625)	62,995	9
Water Treatment Expenses (630-635)	78,910	10
Transmission and Distribution Expenses (640-655)	187,859	11
Customer Accounts Expenses (901-904)	36,544	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	317,719	14
<b>Total Operation and Maintenance Expenses</b>	<b>684,920</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	129,729	15
Amortization Expense (404-407)		16
Taxes (408)	99,466	17
<b>Total Other Operating Expenses</b>	<b>229,195</b>	
<b>Total Operating Expenses</b>	<b>914,115</b>	
<b>NET OPERATING INCOME</b>	<b>50,634</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,825	141,100	442,336	4
Commercial	384	78,685	179,757	5
Industrial	27	45,861	74,736	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,236</b>	<b>265,646</b>	<b>696,829</b>	
Private Fire Protection Service (462)	43		19,098	7
Public Fire Protection Service (463)	3,351		203,496	8
Other Sales to Public Authorities (464)	45	12,495	31,741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,675</b>	<b>278,141</b>	<b>951,164</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	203,496	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>203,496</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,079	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,079</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnection charges	321	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>321</b>	
<b>Rents from Water Property (472):</b>		
Rental of water tower for mobile phone antennae	4,205	8
<b>Total Rents from Water Property (472)</b>	<b>4,205</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,980	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,980</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	893	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>893</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	62,995	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>62,995</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	67,018	10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	11,892	13
<b>Total Water Treatment Expenses</b>	<b>78,910</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	88,876	14
Operation Supplies and Expenses (641)	20	15
Maintenance of Distribution Reservoirs and Standpipes (650)	82,564	16
Maintenance of Mains (651)	3,845	17
Maintenance of Services (652)	6,733	18
Maintenance of Meters (653)	3,434	19
Maintenance of Hydrants (654)	2,387	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>187,859</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	8,591	<b>22</b>
Accounting and Collecting Labor (902)	22,975	<b>23</b>
Supplies and Expenses (903)	4,978	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>36,544</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>27</b>
Office Supplies and Expenses (921)	5,113	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	290,610	<b>30</b>
Property Insurance (924)	3,367	<b>31</b>
Injuries and Damages (925)	11,339	<b>32</b>
Employee Pensions and Benefits (926)	2,210	<b>33</b>
Regulatory Commission Expenses (928)	300	<b>34</b>
Miscellaneous General Expenses (930)	934	<b>35</b>
Transportation Expenses (933)	2,316	<b>36</b>
Maintenance of General Plant (935)	1,530	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>317,719</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>684,920</b>	

**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		100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,064	2
<b>Net property tax equivalent</b>		<b>97,936</b>	
Social Security			3
PSC Remainder Assessment		1,530	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>99,466</b>	

### 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			Langlade				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.260623				2
County tax rate	mills		8.009240				3
Local tax rate	mills		13.285968				4
School tax rate	mills		13.510265				5
Voc. school tax rate	mills		2.241604				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
<b>Total tax rate</b>	mills		<b>37.307700</b>				9
Less: state credit	mills		2.270000				10
<b>Net tax rate</b>	mills		<b>35.037700</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		13.285968				12
Combined School Tax Rate	mills		15.751869				13
Other Tax Rate - Local	mills						14
<b>Total Local &amp; School Tax</b>	mills		<b>29.037837</b>				15
<b>Total Tax Rate</b>	mills		<b>37.307700</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778334</b>				17
<b>Total tax net of state credit</b>	mills		<b>35.037700</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>27.271020</b>				19
Utility Plant, Jan. 1	\$	5,189,042	5,189,042				20
Materials & Supplies	\$	48,527	48,527				21
<b>Subtotal</b>	\$	<b>5,237,569</b>	<b>5,237,569</b>				22
Less: Plant Outside Limits	\$	0					23
<b>Taxable Assets</b>	\$	<b>5,237,569</b>	<b>5,237,569</b>				24
Assessment Ratio	dec.		0.769132				25
<b>Assessed Value</b>	\$	<b>4,028,382</b>	<b>4,028,382</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>27.271020</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>109,858</b>	<b>109,858</b>				28
Tax Equivalent per 1994 PSC Report	\$	95,965					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>100,000</b>					31

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,767		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	15,204		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	250,091		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>280,062</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	109	10,731	12
Structures and Improvements (321)	75,948		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	281,055		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,532		20
<b>Total Pumping Plant</b>	<b>359,644</b>	<b>10,731</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	7,865		21
Structures and Improvements (331)	103,927	106,057	22
Water Treatment Equipment (332)	109,086	816,682	23
<b>Total Water Treatment Plant</b>	<b>220,878</b>	<b>922,739</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,007		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,767	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			15,204	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			250,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>280,062</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			10,840	12
Structures and Improvements (321)			75,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,532	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>370,375</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			7,865	21
Structures and Improvements (331)			209,984	22
Water Treatment Equipment (332)	22,000		903,768	23
<b>Total Water Treatment Plant</b>	<b>22,000</b>	<b>0</b>	<b>1,121,617</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,007	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	102,165		26
Transmission and Distribution Mains (343)	2,697,503	22,841	27
Fire Mains (344)			28
Services (345)	428,612	6,719	29
Meters (346)	207,651	31,352	30
Hydrants (348)	387,300	21,026	31
Other Transmission and Distribution Plant (349)	308		32
<b>Total Transmission and Distribution Plant</b>	<b>3,827,546</b>	<b>81,938</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	178		33
Structures and Improvements (390)	9,723		34
Office Furniture and Equipment (391)	12,576		35
Computer Equipment (391.1)	47,038		36
Transportation Equipment (392)	91,320	25,053	37
Stores Equipment (393)	891		38
Tools, Shop and Garage Equipment (394)	13,088		39
Laboratory Equipment (395)	17,536		40
Power Operated Equipment (396)	92,933		41
Communication Equipment (397)	4,594		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)	4,590		45
<b>Total General Plant</b>	<b>294,467</b>	<b>25,053</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,982,597</b>	<b>1,040,461</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>4,982,597</b>	<b>1,040,461</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			102,165 26
Transmission and Distribution Mains (343)	1,675		2,718,669 27
Fire Mains (344)			0 28
Services (345)	391		434,940 29
Meters (346)	14,345		224,658 30
Hydrants (348)	4,000		404,326 31
Other Transmission and Distribution Plant (349)			308 32
<b>Total Transmission and Distribution Plant</b>	<b>20,411</b>	<b>0</b>	<b>3,889,073</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			178 33
Structures and Improvements (390)			9,723 34
Office Furniture and Equipment (391)		0	12,576 35
Computer Equipment (391.1)			47,038 36
Transportation Equipment (392)	27,500		88,873 37
Stores Equipment (393)			891 38
Tools, Shop and Garage Equipment (394)			13,088 39
Laboratory Equipment (395)			17,536 40
Power Operated Equipment (396)			92,933 41
Communication Equipment (397)			4,594 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			4,590 45
<b>Total General Plant</b>	<b>27,500</b>	<b>0</b>	<b>292,020</b>
<b>Total utility plant in service directly assignable</b>	<b>69,911</b>	<b>0</b>	<b>5,953,147</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>69,911</b>	<b>0</b>	<b>5,953,147</b>

## 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			29,464	<b>29,464</b>	1
February			26,901	<b>26,901</b>	2
March			29,741	<b>29,741</b>	3
April			30,841	<b>30,841</b>	4
May			32,637	<b>32,637</b>	5
June			34,219	<b>34,219</b>	6
July			34,061	<b>34,061</b>	7
August			36,013	<b>36,013</b>	8
September			35,920	<b>35,920</b>	9
October			34,158	<b>34,158</b>	10
November			32,992	<b>32,992</b>	11
December			34,910	<b>34,910</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>391,857</b>	<b>391,857</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,720	13
Less: Other utility use				12,131	14
Other utility use explanation:					15
Back Wash (3881), Blow Off (4285) , Bld. Ser. (3965)					
Water pumped into distribution system				<b>378,006</b>	16
Less: Water sold				278,141	17
Losses and unaccounted for				<b>99,865</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>26%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The utility is planning on reviewing the water loss reported during 1997 to see if corrective actions are needed.					
Maximum gallons pumped by all methods in any one day during reporting year				1,508	21
Date of maximum: 6/11/1997					22
Cause of maximum:					23
Flushing of dead ends, high demand.					
Minimum gallons pumped by all methods in any one day during reporting year				686	24
Date of minimum: 6/15/1997					25
Total KWH used for pumping for the year				479,100	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
TREATMENT PLANT BLOCK	#10 WELL	58	24	248,577	Yes	<b>1</b>
BEHIND NORTH ELEMENTARY	#13 WELL	56	24	189,350	Yes	<b>2</b>
2458 PIONEER ROAD	#15 WELL	61	16	171,958	Yes	<b>3</b>
TREATMENT PLANT BLOCK	#16 WELL	58	30	305,651	Yes	<b>4</b>
900 BLOCK HUDSON STREET	#17 WELL	55	16	258,951	Yes	<b>5</b>
2450 PIONEER ROAD	#18 WELL	62	16	192,004	Yes	<b>6</b>
TREATMENT PLANT BLOCK	#9 WELL	58	24	240,905	Yes	<b>7</b>

## 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	#10 WELL	#13 WELL	#15 WELL (A)	1
Location	TREATMENT PLANT BLK J N. ELEMENTARY SCHOOL		2458 PIONEER ROAD	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	POMONA	DEMING	LAYNE	5
Year Installed	1956	1970	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	335	335	480	8
Pump Motor or Standby Engine Mfr	FB MORSE	U S	U S	9 10
Year Installed	1956	1970	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#15 WELL (B)	#16 WELL	#17 WELL	14
Location	2458 PIONEER RD	TREATMENT PLANT BLK	900 BLK HUDSON ST	15
Purpose	S	P	P	16
Destination	D	T	T	17
Pump Manufacturer	LAYNE	DEMING	DEMING	18
Year Installed	1978	1987	1979	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	425	305	21
Pump Motor or Standby Engine Mfr	FORD	U S	G E	22 23
Year Installed	1978	1987	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	175	20	20	26

**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	#18 WELL	#9 WELL	RESERVOIR #1	1
Location	2450 PIONEER RD	TREATMENT PLANT BLK	NO 1-E PLANT	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	SIMMONS	POMONA	AMERICAN	5
Year Installed	1989	1950	1938	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	385	1,500	8
Pump Motor or Standby Engine Mfr	NEWMAN	G E	MARATHON ELECTRIC	9 10
Year Installed	1989	1950	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR #2	RESERVOIR #3	RESERVOIR #4	14
Location	NO 2-W PLANT	NO 3 PLANT	NO 4 PLANT	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1938	1938	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,200	2,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	CUMMINS	22 23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	100	75	167	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	CLEAR WELL	INDUSTRIAL PARK	WATER PLANT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1939	1968	1930	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	160	6
Total capacity in gallons	500,000	200,000	150,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	809				809
M	D	1.250	1,165				1,165
M	D	1.500	237				237
M	D	2.000	8,157		175		7,982
M	D	4.000	14,485		140		14,345
M	D	6.000	196,779				196,779
M	D	8.000	38,079	140			38,219
M	D	10.000	28,223				28,223
M	D	12.000	23,772				23,772
M	D	14.000	10,340				10,340
M	D	16.000	10,618				10,618
<b>Total Within Municipality</b>			<b>332,664</b>	<b>140</b>	<b>315</b>	<b>0</b>	<b>332,489</b>
<b>Total Utility</b>			<b>332,664</b>	<b>140</b>	<b>315</b>	<b>0</b>	<b>332,489</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,072		2		2,070		1
L	0.750	821				821		2
M	1.000	758	6	1		763		3
L	1.000	61				61		4
M	1.250	20				20		5
M	1.500	33				33		6
L	1.500	1				1		7
M	2.000	66	1	1		66		8
M	3.000	5				5		9
M	4.000	15				15		10
M	6.000	23				23		11
M	8.000	9				9		12
M	10.000	4				4		13
<b>Total Utility</b>		<b>3,888</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>3,891</b>	<b>0</b>	

### 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	3,434	320	611		3,143	400	1
1.000	122	18	21		119	14	2
1.250	1				1	0	3
1.500	33	5			38	0	4
2.000	43	3	1		45	0	5
3.000	7	1			8		6
4.000	4				4		7
6.000	1				1		8
8.000	1				1		9
12.000	1				1		10
<b>Total:</b>	<b>3,647</b>	<b>347</b>	<b>633</b>	<b>0</b>	<b>3,361</b>	<b>414</b>	

#### 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	2,865	244	11	17		6	3,143	1
1.000		99	11	8		1	119	2
1.250		1					1	3
1.500		30	4	4			38	4
2.000		22	4	18		1	45	5
3.000		5		1	2		8	6
4.000		1	2	1			4	7
6.000			1				1	8
8.000					1		1	9
12.000					1		1	10
<b>Total:</b>	<b>2,865</b>	<b>402</b>	<b>33</b>	<b>49</b>	<b>4</b>	<b>8</b>	<b>3,361</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	480	8	5		483	2
<b>Total Fire Hydrants</b>	<b>480</b>	<b>8</b>	<b>5</b>	<b>0</b>	<b>483</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	175
Number of distribution system valves end of year:	923
Number of distribution valves operated during year:	350

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Revenues increased due to rate increases in effect for entire year.

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### Other Operating Revenues (Water) (Page W-04)

Account 470 - Decreased due to efforts made by Utility personnel in pursuing delinquent accounts and the effects of monthly billings reducing the number of delinquent accounts.

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### Water Operation & Maintenance Expenses (Page W-05)

NOTE: Social security and employee pensions and benefits are included with labor charges in the operating expense accounts. The City's payroll system is set up to allocate these benefits based on an employee's wages and fringe benefits.

Account 650 - The Utility repainted the industrial park elevated tank during 1997 at a cost of \$82,296.

Account 923 - Contract management charges are included in this account.

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### Taxes (Acct. 408 - Water) (Page W-06)

Social security taxes are charged directly to operating expense accounts.

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

The Utility has authorized the property tax equivalent to be frozen at \$100,000 for the years 1996, 1997 and 1998.

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### Water Utility Plant in Service (Page W-08)

Account 320 - Additions represent improvements made to a water utility property (driveway/sidewalk) during 1997.

Accounts 331 and 332 - The utility completed a water treatment plant upgrade during 1997. The addition was partially funded by federal block grant (\$586,472). Deletions represent estimated cost of equipment removed during upgrade.

Account 346 - Utility continued replacement of Badger meters with "sensus" meters during 1997.

Account 392 - Additions represent purchase of GMC pickup. Deletions represent 1992 GMC pickup traded-in and disposal of 1964 truck.

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### Water Mains (Page W-15)

Main replacement of 140' were financed partically by a federal block grant with the remaining funding provided by the utility.

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### Water Services (Page W-16)

Services added are assessed to customers based on schedule C2-1. Service replacements are financed by the utility.

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