



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 3111 WEST PROSPECT AVENUE
P.O. BOX 1192
APPLETON, WI 54912-1192

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.

SIGNATURE PAGE

I SALLY A. LEOPOLD of
(Person responsible for accounts)

TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/1998
(Date)

OFFICE MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Utility Address: 3111 WEST PROSPECT AVENUE

P.O. BOX 1192

APPLETON, WI 54912-1192

When was utility organized? 1/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SALLY A. LEOPOLD

Title: OFFICE MANAGER

Office Address:

3111 W. PROSPECT AVE

P.O. BOX 1192

APPLETON, WI 54912-1192

Telephone: (920) 832 - 1581

Fax Number: (920) 832 - 6036

E-mail Address:

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

Name: VICKIE WENDT

Title:

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, S.C.

2323 EAST CAPITOL DR.

P.O. BOX 2459

APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

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: SCHUMAKER, ROMENESKO & ASSOCIATES, S.C.

Title:

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES, S.C.

2323 EAST CAPITOL DR.

P.O. BOX 2459

APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK ROHLOFF

Title: ADMINISTRATOR

Office Address:

502 WEST NORTHLAND AVE.
APPLETON, WI 54911

Telephone: (920) 932 - 1573

Fax Number: (920) 832 - 1660

E-mail Address:

Name: TODD PRAHL

Title: SUPERINTENDENT

Office Address:

3111 W. PROSPECT AVE.
P.O. BOX 1192
APPLETON, WI 54912-1192

Telephone: (920) 832 - 1581

Fax Number: (920) 832 - 6036

E-mail Address:

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

- CHARLOTTE L. BERG, SUPERVISOR
 - JUDITH A. CHRISTJOHN, SECRETARY
 - THOMAS DREMEL, TREASURER
 - SHARRON A. HUSS, SUPERVISOR
 - MICHAEL A. MARSDEN, PRESIDENT
 - SHERRI MCNAMARA, SUPERVISOR
 - PATRICIA A. STEVENS, SUPERVISOR
-

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:

IDENTIFICATION AND OWNERSHIP

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)	1,641,055	1,560,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,225,922	1,200,206	2
Depreciation Expense (403)	191,133	147,863	3
Amortization Expense (404-407)	0		4
Taxes (408)	15,043	15,205	5
Total Operating Expenses	1,432,098	1,363,274	
Net Operating Income	208,957	196,764	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	208,957	196,764	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,929	16,303	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	132,532	121,417	10
Miscellaneous Nonoperating Income (421)	7,365		11
Total Other Income	150,826	137,720	
Total Income	359,783	334,484	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	359,783	334,484	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,821	58,872	14
Amortization of Debt Discount and Expense (428)	6,627	5,595	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	22,172		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	4,500		19
Total Interest Charges	67,120	64,467	
Net Income	292,663	270,017	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,395,153	2,157,493	20
Balance Transferred from Income (433)	292,663	270,017	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	25,911	28,081	24
Appropriations of Income to Municipal Funds--Debit (439)	6,885	4,276	25
Total Unappropriated Earned Surplus End of Year (216)	2,655,020	2,395,153	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	101,415	5
Interest on special assessments	31,117	6
Total (Acct. 419):	132,532	
Miscellaneous Nonoperating Income (421):		
MIL TAX-CITY OF APPLETON CUSTOMERS	7,365	7
Total (Acct. 421):	7,365	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
INCREASE IN SPECIAL FUNDS ACCOUNTS 125-128	25,911	13
Total (Acct. 436)--Debit:	25,911	
Appropriations of Income to Municipal Funds (439):		
FORGIVENESS OF A PORTION OF THE 1997 PUBLIC FIRE PROTECTION CHARGE	6,885	14
Total (Acct. 439)--Debit:	6,885	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,773				18,773	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	503				503	2
Payroll	747				747	3
Materials	177				177	4
Taxes					0	5
Other (list by major classes):						
CONTRACTOR & ENGINEERING COSTS	6,417				6,417	6
Total costs and expenses	7,844	0	0	0	7,844	
Net income (or loss)	10,929	0	0	0	10,929	

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	1,641,055	0	0	0	1,641,055	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,641,055	0	0	0	1,641,055	

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	161,126	7,943	169,069	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	747		747	6
Other nonutility expenses			0	7
Water utility plant accounts	4,521		4,521	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	7,943	(7,943)	0	18
All other accounts			0	19
Total Payroll	174,337	0	174,337	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,639,908	12,069,864	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,934,719	1,732,025	2
Net Utility Plant	10,705,189	10,337,839	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,705,189	10,337,839	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	642,032	556,889	8
Special Funds (125-128)	518,450	492,539	9
Total Other Property and Investments	1,160,482	1,049,428	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,622,143	2,024,690	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	316,212	294,489	15
Other Accounts Receivable (143)	5,555		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	226,880	184,031	18
Materials and Supplies (151-163)	4,470	4,674	19
Prepayments (165)	0	935	20
Interest and Dividends Receivable (171)	2,076	7,140	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,177,336	2,515,959	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,046	66,732	24
Other Deferred Debits (182-186)	68,320	68,320	25
Total Deferred Debits	122,366	135,052	
Total Assets and Other Debits	14,165,373	14,038,278	

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)	401,661	401,661	26
Appropriated Earned Surplus (215)	518,450	492,539	27
Unappropriated Earned Surplus (216)	2,655,020	2,395,153	28
Total Proprietary Capital	3,575,131	3,289,353	
LONG-TERM DEBT			
Bonds (221-222)	880,000	975,000	29
Advances from Municipality (223)	551,061	1,013,160	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	1,431,061	1,988,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	176,125	159,537	33
Payables to Municipality (233)	39,007	53,990	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	8,711	13,756	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,363	3,554	41
Total Current and Accrued Liabilities	228,206	230,837	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	19,003	19,212	44
Total Deferred Credits	19,003	19,212	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,911,972	8,510,716	49
Total Liabilities and Other Credits	14,165,373	14,038,278	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,517,554	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)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	122,354				7
Total Utility Plant	12,639,908	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,934,719	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,934,719	0	0	0	
Net Utility Plant	10,705,189	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	1,732,025				1,732,025	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	191,133				191,133	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,404				9,404	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	6,741				6,741	9
Salvage	400				400	10
Other credits (specify):						11
					0	12
Total credits	207,678	0	0	0	207,678	13
Debits during year						14
Book cost of plant retired	4,984				4,984	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	4,984	0	0	0	4,984	19
Balance End of Year	1,934,719	0	0	0	1,934,719	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	4,470	4,674
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	4,470	4,674

**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)				
1993 Mortgage Revenue Refunding Bonds	5,595	428	44,762	1
1996 General Obligation Notes	1,032	428	9,284	2
1996 General Obligation Notes (*)	6,059	131	0	3
Total			54,046	
Unamortized premium on debt (251)				
NONE				4
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	401,661	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>401,661</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
Mortgage Revenue Refunding Bonds	12/01/1993	07/01/2005	5.00%	880,000	1
Total Bonds (Account 221):				880,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>880,000</u>	

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)					
General Obligation Notes Payable	09/15/1996	03/01/2006	5.00%	551,061	1
Total for Account 223				551,061	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	15,043	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>15,043</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	12,861	7
PSC Remainder Assessment	2,085	8
Other (explain):		
Delinquent personal property taxes charged back	97	9
Total payments and other debits	<u>15,043</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Refunding Bonds 12/1/93	0	42,821	42,821	0	1
Subtotal	0	42,821	42,821	0	
Advances from Municipality (223)					
General obligation notes payable dated 9/15/96	13,756	22,172	27,217	8,711	2
Subtotal	13,756	22,172	27,217	8,711	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	13,756	64,993	70,038	8,711	

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	8,510,716					8,510,716	1
Add credits during year:							
For Services	54,756					54,756	2
For Mains	287,949					287,949	3
Other (specify):							
Hydrants	58,551					58,551	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,911,972	0	0	0	0	8,911,972	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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):		
Special Assessments Receivable	642,032	2
Total (Acct. 124):	642,032	
Sinking Funds (125):		
Bond Reserve	197,030	3
Total (Acct. 125):	197,030	
Depreciation Fund (126):		
Funded Depreciation	234,420	4
Total (Acct. 126):	234,420	
Other Special Funds (128):		
Repair Tower Fund	87,000	5
Total (Acct. 128):	87,000	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	316,212	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	316,212	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	5,555	14
Other (specify):		
NONE		15
Total (Acct. 143):	5,555	

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)
Receivables from Municipality (145):		
Delinquent A/R on tax roll	19,922	16
Special assessments on tax roll	189,420	17
Receivable from nonregulated sewer utility for expenditures on their behalf	17,538	18
Total (Acct. 145):	226,880	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Mains, services, & hydrants in Prospect Ct. not yet connected to system	68,320	24
Total (Acct. 186):	68,320	
Payables to Municipality (233):		
Sanitary District expenses paid by Town	528	25
Sanitary District expenses paid by nonregulated sewer utility	38,479	26
Total (Acct. 233):	39,007	
Other Deferred Credits (253):		
Accrued sick leave & vacations	19,003	27
Total (Acct. 253):	19,003	

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	12,254,331	0	0	0	12,254,331	1
Materials and Supplies	4,572	0	0	0	4,572	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,833,372	0	0	0	1,833,372	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,711,344	0	0	0	8,711,344	6
Other (specify):					0	7
Average Net Rate Base	1,714,187	0	0	0	1,714,187	
Net Operating Income	208,957	0	0	0	208,957	8
Net Operating Income as a percent of Average Net Rate Base	12.19%	N/A	N/A	N/A	12.19%	

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	401,661	1
Appropriated Earned Surplus	505,494	2
Unappropriated Earned Surplus	2,525,086	3
Other (Specify):		4
Total Average Proprietary Capital	3,432,241	
Net Income		
Net Income	292,663	5
Percent Return on Proprietary Capital	8.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

(181*) DURING 1997, THE DISTRICT WAS REIMBURSED FOR \$6,059 OF 1996 G.O. NOTE'S ISSUE COSTS INCURRED WHICH WERE ORIGINALLY CHARGED TO THE DISTRICT IN ERROR.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,618,429	1
Total Sales of Water	1,618,429	
Other Operating Revenues		
Forfeited Discounts (470)	5,189	2
Miscellaneous Service Revenues (471)	9,336	3
Rents from Water Property (472)	4,908	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,193	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,626	
Total Operating Revenues	1,641,055	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	868,997	8
Pumping Expenses (620-633)	25,935	9
Water Treatment Expenses (640-652)	1,746	10
Transmission and Distribution Expenses (660-678)	166,192	11
Customer Accounts Expenses (901-905)	32,998	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	130,054	14
Total Operation and Maintenance Expenses	1,225,922	
Other Operating Expenses		
Depreciation Expense (403)	191,133	15
Amortization Expense (404-407)		16
Taxes (408)	15,043	17
Total Other Operating Expenses	206,176	
Total Operating Expenses	1,432,098	
NET OPERATING INCOME	208,957	

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	4	117	325	1
Commercial	7	1,131	3,145	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	1,248	3,470	
Metered Sales to General Customers (461)				
Residential	4,020	213,518	514,690	4
Commercial	838	260,354	548,718	5
Industrial	14	123,686	211,824	6
Total Metered Sales to General Customers (461)	4,872	597,558	1,275,232	
Private Fire Protection Service (462)	136		60,729	7
Public Fire Protection Service (463)	1		236,929	8
Other Sales to Public Authorities (464)	22	20,960	42,069	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,042	619,766	1,618,429	

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)	232,623	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)	4,306	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	236,929	
Forfeited Discounts (470):		
LATE PAYMENT CHARGES	5,189	5
Total Forfeited Discounts (470)	5,189	
Miscellaneous Service Revenues (471):		
INSPECTIONS	8,105	6
OTHER	1,231	7
Total Miscellaneous Service Revenues (471)	9,336	
Rents from Water Property (472):		
AIRADIGM-ANTENNA ON TOP OF WATER TOWER	4,908	8
Total Rents from Water Property (472)	4,908	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,083	10
Other (specify):		
BILLING SERVICES TO SANITARY DISTRICT #3	1,110	11
Total Other Water Revenues (474)	3,193	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	868,997	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	868,997	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	20,601	17
Pumping Labor and Expenses (624)	2,792	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,059	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	233	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,250	25
Total Pumping Expenses	25,935	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,746	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	1,746	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	26,269	34
Storage Facilities Expenses (661)	1,756	35
Transmission and Distribution Lines Expenses (662)	34,642	36
Meter Expenses (663)	4,234	37
Customer Installations Expenses (664)	3,051	38
Miscellaneous Expenses (665)	4,729	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	38,396	43
Maintenance of Transmission and Distribution Mains (673)	27,245	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,739	46
Maintenance of Meters (676)	2,056	47
Maintenance of Hydrants (677)	15,021	48
Maintenance of Miscellaneous Plant (678)	2,054	49
Total Transmission and Distribution Expenses	166,192	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,203	51
Customer Records and Collection Expenses (903)	24,795	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	32,998	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,699	56
Office Supplies and Expenses (921)	9,478	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	9,290	59
Property Insurance (924)	9,974	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	46,646	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	974	65
Rents (931)	6,000	66
Maintenance of General Plant (932)	1,993	67
Total Administrative and General Expenses	130,054	
 Total Operation and Maintenance Expenses	 1,225,922	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		12,861	3
PSC Remainder Assessment		2,085	4
Other (specify):			
Delinquent P.P. Tax charged back		97	5
Total tax expense		15,043	

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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,000		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	1,000	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)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	41,090		12
Structures and Improvements (321)	168,702		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	220,362		17
Diesel Pumping Equipment (326)	41,586		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	24,050		20
Total Pumping Plant	495,790	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,369		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)			1,000	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,000	
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)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			41,090	12
Structures and Improvements (321)			168,702	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			220,362	17
Diesel Pumping Equipment (326)			41,586	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,050	20
Total Pumping Plant	0	0	495,790	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,369	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	347,521		26
Transmission and Distribution Mains (343)	7,679,597	372,217	27
Fire Mains (344)			28
Services (345)	1,500,690	54,757	29
Meters (346)	302,115	27,670	30
Hydrants (348)	1,170,482	58,551	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	11,010,774	513,195	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	191,323		34
Office Furniture and Equipment (391)	47,794		35
Computer Equipment (391.1)	17,507	13,106	36
Transportation Equipment (392)	53,931		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	31,613	5,128	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	51,317		41
Communication Equipment (397)	6,246		42
SCADA Equipment (397.1)	83,814		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	483,545	18,234	
Total utility plant in service directly assignable	11,991,109	531,429	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	11,991,109	531,429	

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)			347,521 26
Transmission and Distribution Mains (343)			8,051,814 27
Fire Mains (344)			0 28
Services (345)			1,555,447 29
Meters (346)	4,984		324,801 30
Hydrants (348)			1,229,033 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,984	0	11,518,985
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			191,323 34
Office Furniture and Equipment (391)			47,794 35
Computer Equipment (391.1)			30,613 36
Transportation Equipment (392)			53,931 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			36,741 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			51,317 41
Communication Equipment (397)			6,246 42
SCADA Equipment (397.1)			83,814 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	501,779
Total utility plant in service directly assignable	4,984	0	12,517,554
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,984	0	12,517,554

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)	53,670	2.55%	4,301	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	77,593	5.00%	11,019	12
Diesel Pumping Equipment (326)	44,912	4.29%		13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	2,454	4.29%	1,032	15
Total Pumping Plant	<u>178,629</u>		<u>16,352</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	148,497	1.93%	6,707	19
Transmission and Distribution Mains (343)	584,592	1.10%	86,523	20
Fire Mains (344)				21
Services (345)	283,077	2.09%	31,937	22
Meters (346)	98,067	6.00%	18,808	23
Hydrants (348)	167,021	1.85%	22,196	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	<u>1,281,254</u>		<u>166,171</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					57,971	8
322					0	9
323					0	10
324					0	11
325					88,612	12
326				(3,326)	41,586	13
327					0	14
328					3,486	15
	0	0	0	(3,326)	191,655	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					155,204	19
343					671,115	20
344					0	21
345					315,014	22
346	4,984		400		112,291	23
348					189,217	24
349					0	25
	4,984	0	400	0	1,442,841	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	37,496	2.50%	4,783	26
Office Furniture and Equipment (391)	41,935	8.33%	3,981	27
Computer Equipment (391.1)	9,254	25.00%	6,015	28
Transportation Equipment (392)	32,416	12.50%	6,741	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	27,681	6.67%	2,279	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	55,221	10.00%		33
Communication Equipment (397)	3,431	9.09%	568	34
SCADA Equipment (397.1)	64,708	9.09%	7,618	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>272,142</u>		<u>31,985</u>	
Total accum. prov. directly assignable	1,732,025		214,508	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>1,732,025</u></u>		 <u><u>214,508</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					42,279	26
391					45,916	27
391.1					15,269	28
392					39,157	29
393					0	30
394					29,960	31
395					0	32
396				(3,904)	51,317	33
397					3,999	34
397.1					72,326	35
398					0	36
399					0	37
	0	0	0	(3,904)	300,223	
	4,984	0	400	(7,230)	1,934,719	
					0	38
	4,984	0	400	(7,230)	1,934,719	

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	49,977			49,977	1
February	45,890			45,890	2
March	48,812			48,812	3
April	52,132			52,132	4
May	48,457			48,457	5
June	57,487			57,487	6
July	58,115			58,115	7
August	56,550			56,550	8
September	61,266			61,266	9
October	59,192			59,192	10
November	61,105			61,105	11
December	54,782			54,782	12
Total for year	653,765	0	0	653,765	
Less: Measured or estimated water used in main flushing and water treatment during year				1,782	13
Less: Other utility use				1,617	14
Other utility use explanation:					15
Water breaks-1,043, Fire Protection-562 and Parks-12					
Water pumped into distribution system				650,366	16
Less: Water sold				619,766	17
Losses and unaccounted for				30,600	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				359,480	26
If water is purchased: Vendor Name: CITY OF APPLETON					27
Point of Delivery: COLLEGE AVE, LILAS DRIVE & FIRST AVE					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)
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NONE

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	BOOSTER #1 PUMP #1	BOOSTER #1 PUMP #2	BOOSTER #2 PUMP #1	1
Location	LILAS & 2ND	LILAS & 2ND	W COLLEGE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1975	1975	1975	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	700	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9 10
Year Installed	1975	1975	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 PUMP #2	BOOSTER #3 PUMP #1	BOOSTER #3 PUMP #2	14
Location	W. COLLEGE AVE	FIRST ST & ONEIDA	FIRST ST & ONEIDA	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1975	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	1,600	1,600	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTORS	US MOTORS	22 23
Year Installed	1975	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	175		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	19,724				19,724
P	D	6.000	16,727				16,727
M	D	8.000	24,705				24,705
P	D	8.000	176,469	4,432			180,901
M	D	10.000	22,156				22,156
P	D	10.000	4,505	718			5,223
M	D	12.000	44,023				44,023
P	D	12.000	24,170	5,888			30,058
M	D	16.000	34,537				34,537
P	D	16.000	1,930				1,930
Total Within Municipality			368,946	11,038	0	0	379,984
M	D	8.000	5,752				5,752
P	D	8.000	2,304				2,304
M	D	10.000	3,101				3,101
M	D	12.000	3,977				3,977
M	D	16.000	1,313				1,313
Total Outside of Municipality			16,447	0	0	0	16,447
Total Utility			385,393	11,038	0	0	396,431

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,148	88			3,236		1
M	1.500	75	3			78		2
M	2.000	130				130		3
P	2.000	2	4			6		4
P	4.000	42	1			43		5
P	6.000	105	2			107		6
P	8.000	31	3			34		7
P	10.000	7				7		8
P	12.000	2				2		9
Total Utility		3,542	101	0	0	3,643	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,402	226	64		4,564	99	1
0.750	116		15		101	4	2
1.000	191	13	8		196	6	3
1.500	106	2			108	2	4
2.000	69	5	2		72	14	5
3.000	12	2			14	2	6
4.000	6				6	2	7
6.000	2				2	1	8
Total:	4,904	248	89	0	5,063	130	

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	4,109	408	2	3		42	4,564	1
0.750	4	81	1	3		12	101	2
1.000	3	176	5	5		7	196	3
1.500		100	2	4		2	108	4
2.000		62	2	4		4	72	5
3.000		10		1		3	14	6
4.000		4	1	1			6	7
6.000			1	1			2	8
Total:	4,116	841	14	22	0	70	5,063	

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	37				37	1
Within Municipality	835	30			865	2
Total Fire Hydrants	872	30	0	0	902	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	902
Number of distribution system valves end of year:	955
Number of distribution valves operated during year:	955

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(673) THE DISTRICT WAS HAVING TROUBLE WITH BOLTS DETERIORATING ON MAINS SO THEY REPLACED MANY OF THE BOLTS IN 1997.

(675) IN 1996, THE DISTRICT REPAIRED DETERIORATED STOP BOXES IN A SUBDIVISION THAT WAS HAVING TROUBLE WITH SERVICES. NO SUCH REPAIRS NEEDED IN 1997.

Water Utility Plant in Service (Page W-08)

(391.1) RADIO READING OF METERS:	
DATA COLLECTOR (1)	\$3,038
PORTABLE INTERROGATOR (1)	\$7,038
SOFTWARE RMS+	\$3,030

(394) METROTECH 9860 LOCATOR (75%) \$5,128

Accumulated Provision for Depreciation - Water (Page W-10)

(326 & 396) ACCUMULATED DEPRECIATION EXCEEDED THE CORRESPONDING PLANT ACCOUNT BALANCE. AN ADJUSTMENT WAS MADE IN 1997 TO REDUCE ACCUMULATED DEPRECIATION TO EQUAL THE PLANT ACCOUNT BALANCE. THE CORRESPONDING CREDIT WAS MADE TO DEPRECIATION EXPENSE FOR 1997.

Pumping and Purchased Water Statistics (Page W-12)

MAXIMUM & MINIMUM GALLONS COULD NOT BE DETERMINED BECAUSE TELEMETRY WAS NOT WORKING.

Sources of Water Supply - Ground Waters (Page W-13)

ALL WATER IS PURCHASED.

Reservoirs, Standpipes & Water Treatment (Page W-16)

All water is purchased.

Water Mains (Page W-17)

MAIN ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. MAIN ADDITIONS CONSTRUCTED BY THE DISTRICT WERE ASSESSED TO PROPERTY OWNERS BASED ON ACTUAL CONSTRUCTION COSTS AND ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5%. \$13,838 OF ASSESSMENTS ARE DEFERRED UNTIL THE PROPERTY OWNERS CONNECT TO THE SYSTEM. DURING 1997, 1,400 FEET OF MAIN WAS CONTRIBUTED BY A DEVELOPER.

Water Services (Page W-18)

SERVICE ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. SERVICE ADDITIONS CONSTRUCTED BY THE DISTRICT WERE ASSESSED TO PROPERTY OWNERS BASED ON ACTUAL CONSTRUCTION COSTS. THEY ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5% INTEREST. DURING 1997, 46 SERVICES WERE CONTRIBUTED BY PROPERTY OWNERS.
