



3015 (02-09-04)

ANNUAL REPORT

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JOHNSON CREEK WATER UTILITY

Utility Address: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

When was utility organized? 7/1/1910

Report any change in name: NONE

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JUDY WETER
Title: CLERK-TREASURER

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address:

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

Name: DENNIS E. HILDEBRANDT
Title: PARTNER

Office Address: SIEPERT & CO. LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: deh@wr.net

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: DENNIS E. HILDEBRANDT
Title: PARTNER

Office Address: SIEPERT & CO. LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: deh@wr.net

Date of most recent audit report: 2/18/1998

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: TODD HAMPTON
Title: SUPERINTENDENT

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296
Fax Number: (920) 699 - 2292

E-mail Address:

Name of utility commission/committee: IMPROVEMENTS & SERVICES COMMITTEE

Names of members of utility commission/committee:

EUGENE CORRIE
JAMES HARTWIG
CAROL O'NEIL
TIM PATOKA
ROBERT REMMEL, CHAIRMAN

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: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:
Telephone:
Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	302,170	238,798	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,439	100,344	2
Depreciation Expense (403)	31,400	27,065	3
Amortization Expense (404)	0		4
Taxes (408)	36,024	33,453	5
Total Operating Expenses	175,863	160,862	
Net Operating Income	126,307	77,936	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	126,307	77,936	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	21,604	20,634	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	21,604	20,634	
Total Income	147,911	98,570	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	147,911	98,570	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,491	44,824	13
Amortization of Debt Discount and Expense (428)	1,486	4,764	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	44,977	49,588	
Net Income	102,934	48,982	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	438,203	389,221	19
Balance Transferred from Income (433)	102,934	48,982	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	541,137	438,203	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	21,604	4
Total (Acct. 419):	21,604	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	302,170	0	0	0	302,170	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	302,170	0	0	0	302,170	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,934,566	1,612,272	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	70,367	52,535	2
Net Utility Plant	1,864,199	1,559,737	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	243,729	208,774	7
Total Other Property and Investments	243,729	208,774	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	323,182	248,139	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	29,423	15,751	11
Other Accounts Receivable (143)	2,793	1,098	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,597	4,102	14
Materials and Supplies (150)	8,995	11,553	15
Prepayments (165)	2,760	3,007	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	371,750	283,650	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,168	24,654	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	23,168	24,654	
Total Assets and Other Debits	2,502,846	2,076,815	

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)	684,000	218,554	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	541,137	438,203	23
Total Proprietary Capital	1,225,137	656,757	
LONG-TERM DEBT			
Bonds (221)	775,000	800,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	320,000	360,000	26
Total Long-Term Debt	1,095,000	1,160,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,355	3,281	28
Payables to Municipality (233)	2,684	80,814	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,833	30,623	31
Interest Accrued (237)	17,787	18,290	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	55,659	133,008	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	127,050	127,050	38
Total Liabilities and Other Credits	2,502,846	2,076,815	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,934,566	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,934,566	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	70,367	0	0	0	9
Total Accumulated Provision	70,367	0	0	0	
Net Utility Plant	1,864,199	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	52,535				52,535	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,400				31,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	411				411	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	167				167	10
Other credits (specify):						11
					0	12
Total credits	31,978	0	0	0	31,978	13
Debits during year						14
Book cost of plant retired	12,302				12,302	15
Cost of removal	1,844				1,844	16
Other debits (specify):						17
					0	18
Total debits	14,146	0	0	0	14,146	19
Balance End of Year	70,367	0	0	0	70,367	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,995	11,553	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>8,995</u>	<u>11,553</u>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MORTGAGE REVENUE BONDS	1,486	428	23,168	1
Total			23,168	
Unamortized premium on debt (251)				
NONE				2
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	218,554	1
Changes during year (explain):		
CONSTRUCTION PROJECTS CONTRIBUTED BY TIF DISTRICT	465,446	2
Balance end of year	684,000	

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)	
MORTGAGE REVENUE BONDS	08/01/1995	08/01/2013	6.00%	775,000	1
Total Bonds (Account 221):				775,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
TDS TELECOM - RUS REVOLVING LOAN	04/01/1996	08/01/2005	0.00%	320,000	1
Total for Account 224				320,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,623	1
Accruals:		
Charged water department expense	36,024	2
Charged electric department expense		3
Charged sewer department expense	405	4
Other (explain):		
NONE		5
Total Accruals and other credits	36,429	
Taxes paid during year:		
County, state and local taxes	30,623	6
Social Security taxes	3,259	7
PSC Remainder Assessment	337	8
Other (explain):		
NONE		9
Total payments and other debits	34,219	
Balance end of year	32,833	

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)					
WATER MORTGAGE REVENUE BONDS	18,290	43,491	43,994	17,787	1
Subtotal	18,290	43,491	43,994	17,787	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
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	18,290	43,491	43,994	17,787	

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	127,050					127,050	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	127,050	0	0	0	0	127,050	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION ACCOUNT	49,557	3
DEPRECIATION EQUIPMENT REPLACEMENT ACCOUNT	87,115	4
RESERVE BOND ACCOUNT	88,377	5
NOTE REDEMPTION ACCOUNT	18,680	6
Total (Acct. 125):	243,729	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,423	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	29,423	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCRUED INVESTMENT INTEREST	2,793	14
Total (Acct. 143):	2,793	
Receivables from Municipality (145):		
JOHNSON SEWER FUND - METER RELATED EXPENSES	4,597	15
Total (Acct. 145):	4,597	
Prepayments (165):		
PREPAID INSURANCE	2,360	16
MISCELLANEOUS PREPAIDS	400	17
Total (Acct. 165):	2,760	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	18	
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	19	
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL FUND - DECEMBER CHARGES	2,684	20
Total (Acct. 233):	2,684	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,756,780	0	0	0	1,756,780	1
Materials and Supplies	10,274	0	0	0	10,274	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	61,451	0	0	0	61,451	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	127,050	0	0	0	127,050	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,578,553	0	0	0	1,578,553	
Net Operating Income	126,307	0	0	0	126,307	8
Net Operating Income as a percent of Average Net Rate Base						
	8.00%	N/A	N/A	N/A	8.00%	

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	451,277	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	489,670	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	940,947	
Net Income		
Net Income	102,934	5
 Percent Return on Proprietary Capital	 10.94%	

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.

THE UTILITY RECEIVED APPROVAL FOR A RATE INCREASE WHICH WAS EFFECTIVE JANUARY, 1997. THE ESTIMATED IMPACT IS AN INCREASE IN REVENUES OF \$61,155.

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

COMPOSITE DEPRECIATION RATE IS 1.75% EXCEPT COMPUTER EQUIPMENT WHICH USED 14.29%.

Identification and Ownership (Page iv)

December 10, 1998

Ms. Judy Weter, Clerk-Treasurer
Johnson Creek Water Utility
125 Depot Street
Post Office Box 238
Johnson Creek, WI 53038-0238

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-2770-JPL

Dear Ms. Weter:

Paragraph No. 4 of our letter dated August 13, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.00 percent, to be effective on January 1, 1997. The revised rate of 2.00 percent was not used during 1997, rather the old rate of 1.75 percent (except 14.29 percent for computer equipment) was used as reported on page F-7, line 22 and the footnote on page F-22. Please note that the revised composite depreciation rate of 2.00 percent should be used beginning in 1998. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\Johnson Creek.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	299,300	1
Total Sales of Water	299,300	
Other Operating Revenues		
Forfeited Discounts (470)	841	2
Other Water Revenues (474)	2,029	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,870	
Total Operating Revenues	302,170	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	64,836	5
General Operating Expenses (680-690)	43,603	6
Total Operation and Maintenance Expenses	108,439	
Other Operating Expenses		
Depreciation Expense (403)	31,400	7
Amortization Expense (404)		8
Taxes (408)	36,024	9
Total Other Operating Expenses	67,424	
Total Operating Expenses	175,863	
NET OPERATING INCOME	126,307	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	2	32	121	3
Total Unmetered Sales to General Customers (460)	2	32	121	
Metered Sales to General Customers (461)				
Residential	389	20,173	93,563	4
Commercial	60	15,358	39,572	5
Industrial	10	43,479	60,124	6
Total Metered Sales to General Customers (461)	459	79,010	193,259	
Private Fire Protection Service (462)	3		2,077	7
Public Fire Protection Service (463)	1		96,032	8
Other Sales to Public Authorities (464)	8	3,126	7,811	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	473	82,168	299,300	

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)	96,032	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	96,032	
Forfeited Discounts (470):		
Customer late payment charges	841	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	841	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,704	7
Other (specify):		
INSTALLATION, RECONNECT AND REPAIR FEES	325	8
Total Other Water Revenues (474)	2,029	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,618	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,236	3
Chemicals (630)	1,983	4
Supplies and Expenses (640)	9,097	5
Repairs of Water Plant (650)	14,303	6
Transportation Expenses (660)	599	7
Total Plant Operation and Maintenance Expenses	64,836	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,980	8
Office Supplies and Expenses (681)	4,936	9
Outside Services Employed (682)	4,508	10
Insurance Expense (684)	3,782	11
Employees Pensions and Benefits (686)	15,316	12
Regulatory Commission Expenses (688)	40	13
Miscellaneous General Expenses (689)	1,041	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	43,603	
Total Operation and Maintenance Expenses	108,439	

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		32,833	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		405	2
Net property tax equivalent		32,428	
Social Security		3,259	3
PSC Remainder Assessment		337	4
Other (specify): NONE			5
Total tax expense		<u>36,024</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210768				3
County tax rate	mills		4.182135				4
Local tax rate	mills		6.574278				5
School tax rate	mills		14.982419				6
Voc. school tax rate	mills		1.566527				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.516127				10
Less: state credit	mills		2.119193				11
Net tax rate	mills		25.396934				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.574278				14
Combined School Tax Rate	mills		16.548946				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.123224				17
Total Tax Rate	mills		27.516127				18
Ratio of Local and School Tax to Total	dec.		0.840352				19
Total tax net of state credit	mills		25.396934				20
Net Local and School Tax Rate	mills		21.342357				21
Utility Plant, Jan. 1	\$	1,612,272	1,612,272				22
Materials & Supplies	\$	11,553	11,553				23
Subtotal	\$	1,623,825	1,623,825				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,623,825	1,623,825				26
Assessment Ratio	dec.		0.947400				27
Assessed Value	\$	1,538,412	1,538,412				28
Net Local & School Rate	mills		21.342357				29
Tax Equiv. Computed for Current Year	\$	32,833	32,833				30
Tax Equivalent per 1994 PSC Report	\$	25,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,833					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	14,444		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	14,594	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	42,713		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	42,524		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	85,237	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	6,345		23
Total Water Treatment Plant	6,345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,854		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			150 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)			14,444 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	14,594
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			42,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			42,524 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	85,237
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,345 23
Total Water Treatment Plant	0	0	6,345
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,854 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	518,499		26
Transmission and Distribution Mains (343)	619,123	307,867	27
Fire Mains (344)			28
Services (345)	161,514	6,421	29
Meters (346)	40,021	18,150	30
Hydrants (348)	91,355	35,435	31
Other Transmission and Distribution Plant (349)	156		32
Total Transmission and Distribution Plant	1,446,522	367,873	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	10,742		36
Transportation Equipment (373)	5,244		37
Other General Equipment (379)	10,311		38
Other Tangible Property (390)			39
Total General Plant	26,297	0	
Total utility plant in service directly assignable	1,578,995	367,873	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,578,995	367,873	

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)			518,499 26
Transmission and Distribution Mains (343)	5,603		921,387 27
Fire Mains (344)			0 28
Services (345)	1,549		166,386 29
Meters (346)	4,236		53,935 30
Hydrants (348)	914		125,876 31
Other Transmission and Distribution Plant (349)			156 32
Total Transmission and Distribution Plant	12,302	0	1,802,093
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			10,742 36
Transportation Equipment (373)			5,244 37
Other General Equipment (379)			10,311 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,297
Total utility plant in service directly assignable	12,302	0	1,934,566
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	12,302	0	1,934,566

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,473	6,473	1
February			5,424	5,424	2
March			6,248	6,248	3
April			6,396	6,396	4
May			6,832	6,832	5
June			7,209	7,209	6
July			7,029	7,029	7
August			7,208	7,208	8
September			7,536	7,536	9
October			8,009	8,009	10
November			8,138	8,138	11
December			7,571	7,571	12
Total for year	0	0	84,073	84,073	
Less: Measured or estimated water used in main flushing and water treatment during year				2,050	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				82,023	16
Less: Water sold				82,168	17
Losses and unaccounted for				(145)	18
Percent unaccounted for to the nearest whole percent (%)				-0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				362	21
Date of maximum: 5/21/1997					22
Cause of maximum:					23
HIGH DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 4/16/1997					25
Total KWH used for pumping for the year				162	26
If water is purchased: Vendor Name:					27
Point of Delivery: -					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEPOT STREET	#2	361	12	460,000	Yes	1
BOBCAT & GRELL LANE	#3	483	16	1,080,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#3 STAND BY UNIT	1
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDO	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1995	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	475	550	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	CONTINENTAL	10
Year Installed	1995	1969	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	50	50	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	134.0000		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	4.000	1,300				1,300
M	D	6.000	16,468		313		16,155
P	D	6.000	1,085	84			1,169
M	D	8.000	6,093				6,093
P	D	8.000	5,629	509			6,138
M	D	10.000	0	65			65
P	D	10.000	3,355	4,261			7,616
M	S	12.000	658				658
Total Within Municipality			34,588	4,919	313	0	39,194
Total Utility			34,588	4,919	313	0	39,194

1
2
3
4
5
6
7
8

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)	
L	0.625	30				30		1
M	0.625	281	4	4	8	289		2
M	0.750	31				31		3
M	1.000	33			2	35	13	4
M	1.500	13				13		5
M	2.000	18	2			20	13	6
M	3.000	1				1		7
M	4.000	5				5		8
P	6.000	5				5	4	9
Total Utility		417	6	4	10	429	30	

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)	
0.500	10		10		0		1
0.625	471	200	36		635		2
1.000	20	4	4		20		3
1.500	14				14		4
2.000	8	4	3		9		5
3.000	2		1		1	1	6
4.000	2		1		1	1	7
6.000	2	1	1		2		8
Total:	529	209	56	0	682	2	

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)	
0.500							0	1
0.625	392	37	2	4		200	635	2
1.000	2	16	2				20	3
1.500		11	3				14	4
2.000		1	3	3	2		9	5
3.000				1			1	6
4.000		1					1	7
6.000						2	2	8
Total:	394	66	10	8	2	202	682	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	100	7	1		106	2
Total Fire Hydrants	100	7	1	0	106	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	146
Number of distribution valves operated during year:	146

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 4 - CHEMICALS (630) - VARIANCE OF \$2,953 DUE TO THE DISCONTINUED USE OF A CHEMICAL IN THE WATER SYSTEM THAT WAS USED IN 1996.

LINE 5 - SUPPLIES AND EXPENSES (640) - VARIANCE OF \$4,905 DUE TO ADDITIONAL REPAIR MATERIALS USED DUE TO MAIN BREAKS AND ADDITIONAL SUPPLIES PURCHASED TO REPAIR OLD METERS IN 1997.

LINE 6 - REPAIRS OF WATER PLANT (650) - VARIANCE OF \$13,241 DUE TO AN UNUSUALLY HIGH NUMBER OF WATER MAIN BREAKS DURING 1997.

LINE 10 - OUTSIDE SERVICES EMPLOYED (682) - VARIANCE OF (\$13,055) DUE TO INCREASED COSTS IN 1996 DUE TO RATE INCREASE AND WRITE OFF OF ENGINEERING FEES FOR ABANDONED PROJECT.

Water Mains (Page W-15)

THE MAINS WERE CONTRIBUTED BY THE VILLAGE'S TIF DISTRICT.

Water Services (Page W-16)

SERVICES THAT WERE ADDED IN PREVIOUS YEARS BUT NOT IN USE, WERE PUT INTO USE DURING 1997.

Meters (Page W-17)

THE LOW NUMBER OF METERS TESTED IS DUE TO THE LARGE NUMBER OF METERS WHICH WILL BE/OR HAVE BEEN REPLACED.
