



3014 (02-09-04)

ANNUAL REPORT

OF

Name: KEWAUNEE WATER UTILITY

Principal Office: 413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

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 CHARLES E BALLEINE of
(Person responsible for accounts)

KEWAUNEE WATER UTILITY, 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) 04/01/1998
(Date)

DIRECTOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWAUNEE WATER UTILITY

Utility Address: 413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JUDITH GENEREAUX

Title: CITY ADMINISTRATOR

Office Address:

413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address:

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

Name: THOMAS UNKE

Title: CPA MANAGER

Office Address: VIRCHOW KRAUSE & CO LLP

4600 AMERICAN PARKWAY
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: TUNKE@VIRCHOWKRAUSE.COM

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

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

Name: THOMAS UNKE

Title: CPA MANAGER

Office Address: VIRCHOW KRAUSE & CO LLP

4600 AMERICAN PARKWAY
MADISON, WI 53703

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: TUNKE@VIRCHOWKRAUSE.COM

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

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CHUCK BALLEINE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- JIM ABRAHAMSON
 - DELBERT CHARLES
 - DARRIN JEANQUART
 - DONALD KICKBUSCH
 - VIRGIN KOSTKA
 - RON PELLNAR
 - TOM SCHNEIDER
 - DONALD THOR
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	384,164	330,545	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	225,585	249,301	2
Depreciation Expense (403)	52,579	48,986	3
Amortization Expense (404-407)	0		4
Taxes (408)	54,627	57,466	5
Total Operating Expenses	332,791	355,753	
Net Operating Income	51,373	(25,208)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	51,373	(25,208)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	6,513	4,524	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	6,513	4,524	
Total Income	57,886	(20,684)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	57,886	(20,684)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,473	26,485	14
Amortization of Debt Discount and Expense (428)	1,940	2,005	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	30,413	28,490	
Net Income	27,473	(49,174)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	276,341	325,515	20
Balance Transferred from Income (433)	27,473	(49,174)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	303,814	276,341	

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	6,513	5
Total (Acct. 419):	6,513	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	384,164	0	0	0	384,164	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	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	384,164	0	0	0	384,164	

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	104,018		104,018	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	104,018	0	104,018	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,517,864	2,315,972	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	649,592	609,063	2
Net Utility Plant	1,868,272	1,706,909	
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)	51,189	34,641	6
Special Funds (125)	89,648	47,028	7
Total Other Property and Investments	140,837	81,669	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	83,027	(86,142)	8
Temporary Cash Investments (132)	106,094	106,094	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	73,641	159,180	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,848	7,336	14
Materials and Supplies (150)	8,002	8,002	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	282,612	194,470	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,564	21,678	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	37,564	21,678	
Total Assets and Other Debits	2,329,285	2,004,726	

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)	332,119	287,039	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	303,814	276,341	23
Total Proprietary Capital	635,933	563,380	
LONG-TERM DEBT			
Bonds (221)	595,000	425,000	24
Advances from Municipality (223)	21,748		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	616,748	425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	5,238	5,856	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,608	6,621	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	14,846	12,477	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,452	10,452	36
Total Deferred Credits	10,452	10,452	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,051,306	993,417	41
Total Liabilities and Other Credits	2,329,285	2,004,726	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,517,864	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,517,864	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	649,592	0	0	0	10
Total Accumulated Provision	649,592	0	0	0	
Net Utility Plant	1,868,272	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	609,063				609,063	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,579				52,579	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,710				1,710	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	54,289	0	0	0	54,289	13
Debits during year						14
Book cost of plant retired	13,760				13,760	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,760	0	0	0	13,760	19
Balance End of Year	649,592	0	0	0	649,592	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			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 for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,002	8,002
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	8,002	8,002

**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)				
1994 REVENUE BONDS	1,940	428	19,738	1
1997 REVENUE BONDS	1	1	17,826	2
Total			37,564	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	287,039	1
Changes during year (explain):		
TIF CONTRIBUTION	45,080	2
Balance end of year	<u><u>332,119</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 REVENUE BONDS	09/12/1994	10/01/2014	6.00%	410,000	1
1997 REVENUE BONDS	07/01/1997	10/01/2007	5.00%	185,000	2
Total Bonds (Account 221):				595,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 ADVANCE	08/11/1997	02/15/2002	6.00%	21,748	1
Total for Account 223				21,748	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	54,627	2
Charged electric department expense		3
Charged sewer department expense	846	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>55,473</u>	
Taxes paid during year:		
County, state and local taxes	46,991	6
Social Security taxes	7,943	7
PSC Remainder Assessment	539	8
Other (explain):		
NONE		9
Total payments and other debits	<u>55,473</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)					
1994 REVENUE BONDS	6,621	25,213	25,486	6,348	1
1997 REVENUE BONDS		3,260		3,260	2
Subtotal	6,621	28,473	25,486	9,608	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	6,621	28,473	25,486	9,608	

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	993,417					993,417	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	57,889					57,889	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,051,306	0	0	0	0	1,051,306	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	51,189	2
Total (Acct. 124):	51,189	
Special Funds (125):		
1997 CONSTRUCTION	21,001	3
1997 RESERVE	18,500	4
1994 RESERVE	50,147	5
Total (Acct. 125):	89,648	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,641	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	73,641	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TAX ROLL	11,848	14
Total (Acct. 145):	11,848	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE	10,452	19
Total (Acct. 253):	10,452	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,416,918	0	0	0	2,416,918	1
Materials and Supplies	8,002	0	0	0	8,002	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	629,327	0	0	0	629,327	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,022,361	0	0	0	1,022,361	6
Other (specify):					0	7
Average Net Rate Base	773,232	0	0	0	773,232	
Net Operating Income	51,373	0	0	0	51,373	8
Net Operating Income as a percent of Average Net Rate Base	6.64%	N/A	N/A	N/A	6.64%	

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	309,579	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	290,077	3
Other (Specify):		4
Total Average Proprietary Capital	599,656	
Net Income		
Net Income	27,473	5
Percent Return on Proprietary Capital	4.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

1997 REPRESENTED AN ENTIRE YEAR WITH NEW WATER RATES IN PLACE

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

DURING 1997 THE UTILITY RESTRUCTURED ITS CHART OF ACCOUNTS TO COMPLY WITH PSC REQUIREMENTS AS A RESULT EXPENSES HAVE BEEN MOVED INTO PROPER ACCOUNTS THESE CHANGES TEMPORARILY CREATED VARIANCES FROM PRIOR YEARS

FINANCIAL SECTION FOOTNOTES

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

No debt issue costs were written off related to the 1997 borrowing. The amortization method used by the utility is the effective interest method which expenses debt issue costs as interest expense is paid. No payments were made in 1997 resulting in zero amortization.

Interest Accrued (Acct. 237) (Page F-17)

Interest paid in column d for the '94 revenue bonds in account 221 was adjusted to 25,486 to make the schedule balance because system would not accept the negative amount of 152 for interest paid reported for the '97 revenue bonds in account 221. Will write for explanation in review letter.

4/14/98

PJL

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/14/98

PJL

Identification and Ownership (Page iv)

Review letter sent 4/15/98. Items addressed include negative interest paid, no interest for account 223, provide # of meters tested, explain how mains were financed, explain addition to account 396, provide account 181 info.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	377,805	1
Total Sales of Water	377,805	
Other Operating Revenues		
Forfeited Discounts (470)	3,883	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,476	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,359	
Total Operating Revenues	384,164	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,049	8
Pumping Expenses (620-625)	39,815	9
Water Treatment Expenses (630-635)	23,001	10
Transmission and Distribution Expenses (640-655)	51,086	11
Customer Accounts Expenses (901-904)	8,557	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	97,077	14
Total Operation and Maintenance Expenses	225,585	
Other Operating Expenses		
Depreciation Expense (403)	52,579	15
Amortization Expense (404-407)		16
Taxes (408)	54,627	17
Total Other Operating Expenses	107,206	
Total Operating Expenses	332,791	
NET OPERATING INCOME	51,373	

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				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,019	46,998	165,955	4
Commercial	142	18,274	50,066	5
Industrial	9	21,602	34,807	6
Total Metered Sales to General Customers (461)	1,170	86,874	250,828	
Private Fire Protection Service (462)	1		8,744	7
Public Fire Protection Service (463)	1		105,537	8
Other Sales to Public Authorities (464)	25	4,420	12,696	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,197	91,294	377,805	

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)	105,537	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)	105,537	
Forfeited Discounts (470):		
Customer late payment charges	3,883	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,883	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,476	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,476	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,049	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	6,049	
 PUMPING EXPENSES		
Operation Labor (620)	14,944	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,404	7
Operation Supplies and Expenses (623)	1,467	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	39,815	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,834	10
Chemicals (631)	8,381	11
Operation Supplies and Expenses (632)	3,071	12
Maintenance of Water Treatment Plant (635)	7,715	13
Total Water Treatment Expenses	23,001	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,725	14
Operation Supplies and Expenses (641)	3,599	15
Maintenance of Distribution Reservoirs and Standpipes (650)	320	16
Maintenance of Mains (651)	28,105	17
Maintenance of Services (652)	2,260	18
Maintenance of Meters (653)	3,169	19
Maintenance of Hydrants (654)	908	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	51,086	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,976	22
Accounting and Collecting Labor (902)	6,581	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,557	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,572	27
Office Supplies and Expenses (921)	2,668	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,500	30
Property Insurance (924)	3,536	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	26,159	33
Regulatory Commission Expenses (928)	1,500	34
Miscellaneous General Expenses (930)	50	35
Transportation Expenses (933)	2,092	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	97,077	
 Total Operation and Maintenance Expenses	 225,585	

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		46,991	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		846	2
Net property tax equivalent		46,145	
Social Security		7,943	3
PSC Remainder Assessment		539	4
Other (specify): NONE			5
Total tax expense		<u>54,627</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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.279000				3
County tax rate	mills		9.562900				4
Local tax rate	mills		11.561800				5
School tax rate	mills		17.029400				6
Voc. school tax rate	mills		1.750300				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		40.183400				10
Less: state credit	mills		2.668800				11
Net tax rate	mills		37.514600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.561800				14
Combined School Tax Rate	mills		18.779700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		30.341500				17
Total Tax Rate	mills		40.183400				18
Ratio of Local and School Tax to Total	dec.		0.755075				19
Total tax net of state credit	mills		37.514600				20
Net Local and School Tax Rate	mills		28.326355				21
Utility Plant, Jan. 1	\$	2,315,972	2,315,972				22
Materials & Supplies	\$	8,002	8,002				23
Subtotal	\$	2,323,974	2,323,974				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,323,974	2,323,974				26
Assessment Ratio	dec.		0.713820				27
Assessed Value	\$	1,658,899	1,658,899				28
Net Local & School Rate	mills		28.326355				29
Tax Equiv. Computed for Current Year	\$	46,991	46,991				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	46,991					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,977		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	27,914		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	272,242		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	308,133	0	
PUMPING PLANT			
Land and Land Rights (320)	58		12
Structures and Improvements (321)	93,417		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	120,290		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,455		20
Total Pumping Plant	216,220	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	3,810		21
Structures and Improvements (331)	48,649		22
Water Treatment Equipment (332)	158,036		23
Total Water Treatment Plant	210,495	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,540		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)			7,977	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			27,914	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			272,242	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	308,133	
PUMPING PLANT				
Land and Land Rights (320)			58	12
Structures and Improvements (321)			93,417	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			120,290	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,455	20
Total Pumping Plant	0	0	216,220	
WATER TREATMENT PLANT				
Land and Land Rights (330)			3,810	21
Structures and Improvements (331)			48,649	22
Water Treatment Equipment (332)			158,036	23
Total Water Treatment Plant	0	0	210,495	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,540	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	99,648		26
Transmission and Distribution Mains (343)	1,006,189	165,237	27
Fire Mains (344)			28
Services (345)	153,838	2,861	29
Meters (346)	83,643	7,949	30
Hydrants (348)	139,161	14,626	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,486,019	190,673	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	28,756		34
Office Furniture and Equipment (391)	18,297		35
Computer Equipment (391.1)			36
Transportation Equipment (392)	13,947		37
Stores Equipment (393)	1,380		38
Tools, Shop and Garage Equipment (394)	21,695	2,979	39
Laboratory Equipment (395)	5,361		40
Power Operated Equipment (396)	2,581	22,000	41
Communication Equipment (397)	3,088		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	95,105	24,979	
Total utility plant in service directly assignable	2,315,972	215,652	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,315,972	215,652	

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)			99,648 26
Transmission and Distribution Mains (343)	7,560		1,163,866 27
Fire Mains (344)			0 28
Services (345)	1,200		155,499 29
Meters (346)	4,200		87,392 30
Hydrants (348)	800		152,987 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,760	0	1,662,932
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			28,756 34
Office Furniture and Equipment (391)			18,297 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			13,947 37
Stores Equipment (393)			1,380 38
Tools, Shop and Garage Equipment (394)			24,674 39
Laboratory Equipment (395)			5,361 40
Power Operated Equipment (396)			24,581 41
Communication Equipment (397)			3,088 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	120,084
Total utility plant in service directly assignable	13,760	0	2,517,864
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,760	0	2,517,864

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			12,520	12,520	1
February			12,663	12,663	2
March			10,969	10,969	3
April			10,587	10,587	4
May			10,522	10,522	5
June			11,401	11,401	6
July			12,144	12,144	7
August			14,842	14,842	8
September			10,499	10,499	9
October			11,478	11,478	10
November			9,639	9,639	11
December			10,075	10,075	12
Total for year	0	0	137,339	137,339	
Less: Measured or estimated water used in main flushing and water treatment during year				3,500	13
Less: Other utility use				9,180	14
Other utility use explanation: OTHER					15
Water pumped into distribution system				124,659	16
Less: Water sold				91,294	17
Losses and unaccounted for				33,365	18
Percent unaccounted for to the nearest whole percent (%)				27%	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				1,823	21
Date of maximum: 8/7/1997					22
Cause of maximum: MAIN BREAK					23
Minimum gallons pumped by all methods in any one day during reporting year				227	24
Date of minimum: 9/28/1997					25
Total KWH used for pumping for the year				18,093	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

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	1	2	3	1
Location	77 ELLIS STREET	77 KILBOURN	1405 FIFTH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	SIMMONS	5
Year Installed	1979	1973	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	750	750	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	SIMMONS	9
Year Installed	1979	1979	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	77 ELLIS STREET	77 ELLIS STREET	1402 FIFTH STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMBERS	ALLIS CHALMBERS	ALLIS CHALMBERS	18
Year Installed	1972	1972	1992	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	650	575	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMBERS	ALLIS CHALMBERS	SIMMONS	22
Year Installed	1972	1972	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1959	1968	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	10	222	9 10
Total capacity in gallons	190,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	5,897		378		5,519		1
M	D	6.000	53,494				53,494		2
P	D	6.000	281	324			605		3
M	D	8.000	7,231				7,231		4
P	D	8.000	11,908	1,215			13,123		5
M	D	10.000	3,449				3,449		6
P	D	10.000	2,550	2,775			5,325		7
M	D	12.000	11,661				11,661		8
P	D	12.000	763				763		9
Total Within Municipality			97,234	4,314	378	0	101,170		
Total Utility			97,234	4,314	378	0	101,170		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	598				598		1
P	1.000	2				2		2
M	1.000	438	6			444		3
L	1.000	156		6		150		4
M	1.250	9				9		5
M	1.500	7				7		6
M	2.000	13				13		7
L	2.000	2				2		8
Total Utility		1,225	6	6	0	1,225	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	1,116	144	140	11	1,131	126	1
0.750	34			(11)	23	12	2
1.000	36	1		(2)	35	2	3
1.250	11			(1)	10		4
1.500	13			(1)	12		5
2.000	20	1		(4)	17		6
3.000	5			2	7		7
4.000	3			1	4		8
Total:	1,238	146	140	(5)	1,239	140	

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	992	90	3	11		35	1,131	1
0.750	18	5					23	2
1.000	6	21	1	2		5	35	3
1.250			4	2		4	10	4
1.500		9		2		1	12	5
2.000	1	6	2	2		6	17	6
3.000		4		2		1	7	7
4.000			1	2		1	4	8
Total:	1,017	135	11	23	0	53	1,239	

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	167	9	2		174	2
Total Fire Hydrants	167	9	2	0	174	
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:	174
Number of distribution system valves end of year:	250
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 396 addition was the purchase of a back hoe.

Water Mains (Page W-15)

Utility main construction was financed through long term debt and utility earnings.
