



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 3, TOWN OF PEWAUKEE WATER UTILITY

Principal Office: W240 N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SANITARY DISTRICT NO. 3, TOWN OF PEWAUKEE WATER UTILITY

**Utility Address:** W240 N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072

**When was utility organized?** 4/14/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** CAROL PLANT

**Title:** DEPUTY SECRETARY/TREASURER

**Office Address:**

W240 N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072

**Telephone:** (414) 691 - 0804

**Fax Number:** (414) 691 - 5720

**E-mail Address:**

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

**Name:** ROTROFF JEANSON & COMPANY, SC

**Title:**

**Office Address:** ROTROFF JEANSON & COMPANY, SC

W239 N1690 BUSSE RD  
WAUKESHA, WI 53188

**Telephone:** (414) 523 - 4090

**Fax Number:** (414) 523 - 4093

**E-mail Address:** rotroff\_mike@email.msn.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:** ROTROFF JEANSON & COMPANY, SC

**Title:**

**Office Address:** ROTROFF JEANSON & COMPANY, SC

W239 N1690 BUSSE RD  
WAUKESHA, WI 53188

**Telephone:** (414) 523 - 4090

**Fax Number:** (414) 523 - 4093

**E-mail Address:** rotroff\_mike@email.msn.com

**Date of most recent audit report:** 3/23/1998

**Period covered by most recent audit:** 1/1/97 through 12/31/97

### IDENTIFICATION AND OWNERSHIP

---

---

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

---

**Name:** JANE MUELLER

**Title:** SUPERINTENDENT

**Office Address:**

W240 N3065 PEWAUKEE RD  
PEWAUKEE, WI 53072

**Telephone:** (414) 691 - 0804

**Fax Number:** (414) 691 - 5720

**E-mail Address:**

---

**Name of utility commission/committee:**

---

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

MARILYN BRIEST, COMMISSIONER  
JAMES ENGMAN, PRESIDENT  
MICHAEL THEISEN, COMMISSIONER

---

**Is sewer service rendered by the utility? YES**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	668,282	602,566	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	353,413	405,387	2
Depreciation Expense (403)	302,057	213,696	3
Amortization Expense (404-407)	0		4
Taxes (408)	9,200	9,211	5
<b>Total Operating Expenses</b>	<b>664,670</b>	<b>628,294</b>	
<b>Net Operating Income</b>	<b>3,612</b>	<b>(25,728)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>3,612</b>	<b>(25,728)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	594,562	314,992	8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	420,879	484,658	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>1,015,441</b>	<b>799,650</b>	
<b>Total Income</b>	<b>1,019,053</b>	<b>773,922</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,019,053</b>	<b>773,922</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	513,809	462,910	14
Amortization of Debt Discount and Expense (428)	48,390	65,346	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0	1,842	18
Interest Charged to Construction--Cr. (432)	133,260	96,089	19
<b>Total Interest Charges</b>	<b>428,939</b>	<b>434,009</b>	
<b>Net Income</b>	<b>590,114</b>	<b>339,913</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	396,296	56,383	20
Balance Transferred from Income (433)	590,114	339,913	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>986,410</b>	<b>396,296</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
Non-regulated sewer department income	352,822	3
General tax levy for sewer debt service	241,740	4
<b>Total (Acct. 417):</b>	<b>594,562</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		5
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on certificates of deposit, State of Wisconsin Investment Pool and bank accounts	366,433	6
Interest on special assessments paid in installments	54,446	8
<b>Total (Acct. 419):</b>	<b>420,879</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		9
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		10
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		11
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		12
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		13
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		14
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		15
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	668,282	0	0	0	668,282	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>668,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>668,282</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	34,446	48,533	82,979	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	13,143	38,293	51,436	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,286		3,286	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	86,826	(86,826)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>137,701</b>	<b>0</b>	<b>137,701</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	17,495,157	15,994,041	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,652,385	1,347,336	<b>2</b>
<b>Net Utility Plant</b>	<b>15,842,772</b>	<b>14,646,705</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	24,282,495	19,049,679	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,442,766	2,225,013	<b>4</b>
<b>Net Nonutility Property</b>	<b>21,839,729</b>	<b>16,824,666</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	2,323,299	2,367,660	<b>6</b>
Special Funds (125)	0	62,141	<b>7</b>
<b>Total Other Property and Investments</b>	<b>24,163,028</b>	<b>19,254,467</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,444,854	2,795,644	<b>8</b>
Temporary Cash Investments (132)	3,963,000	4,015,571	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	116,691	101,179	<b>11</b>
Other Accounts Receivable (143)	550,495	380,140	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	230,381	206,245	<b>14</b>
Materials and Supplies (150)	5,108	3,385	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	60,015	68,813	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>7,370,544</b>	<b>7,570,977</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	127,330	175,720	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	82,010	65,385	<b>20</b>
<b>Total Deferred Debits</b>	<b>209,340</b>	<b>241,105</b>	
<b>Total Assets and Other Debits</b>	<b>47,585,684</b>	<b>41,713,254</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	23,316	23,316	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	986,410	396,296	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,009,726</b>	<b>419,612</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	8,861,863	4,803,036	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	3,325,000	4,185,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>12,186,863</b>	<b>8,988,036</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	516,741	557,042	<b>28</b>
Payables to Municipality (233)	6,551	6,558	<b>29</b>
Customer Deposits (235)	2,518	1,120	<b>30</b>
Taxes Accrued (236)	6,874	3,767	<b>31</b>
Interest Accrued (237)	112,684	88,125	<b>32</b>
Other Current and Accrued Liabilities (238)	5,595	14,237	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>650,963</b>	<b>670,849</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)	631,008	662,522	<b>35</b>
Other Deferred Credits (253)	7,500	17,500	<b>36</b>
<b>Total Deferred Credits</b>	<b>638,508</b>	<b>680,022</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	0	62,141	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>62,141</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	33,099,624	30,892,594	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>47,585,684</b>	<b>41,713,254</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	17,476,498	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)	18,659				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>17,495,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,652,385	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,652,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,842,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,347,336				1,347,336	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	302,057				302,057	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense (933)	6,272				6,272	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>308,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,329</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	3,280				3,280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>3,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,280</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,652,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,652,385</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	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	19,049,679	5,308,069	75,253	24,282,495	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>19,049,679</b>	<b>5,308,069</b>	<b>75,253</b>	<b>24,282,495</b>	
Less accum. prov. depr. & amort. (122)	2,225,013	293,006	75,253	2,442,766	3
<b>Net Nonutility Property</b>	<b>16,824,666</b>	<b>5,015,063</b>	<b>0</b>	<b>21,839,729</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,108	3,385
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>5,108</b>	<b>3,385</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1983	481	428	317	1
1987	884	428	449	2
1990	4,368	428	8,573	3
1992	3,442	428	10,191	4
1993	29,419	428	28,875	5
1994	5,046	428	38,298	6
1995	4,750	428	40,627	7
<b>Total</b>			<b>127,330</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	23,316	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>23,316</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)	
Corporate Purpose Bonds 1994	12/01/1994	12/01/2010	6.00%	2,200,000	<b>1</b>
Corporate Purpose Bonds 1995	09/01/1995	06/01/2011	5.00%	2,100,000	<b>2</b>
Sewer System Revenue Bonds	10/09/1996	05/01/2016	3.00%	4,561,863	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>8,861,863</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G.O. Promissory Notes 1993	08/30/1993	09/01/2000	4.00%	2,275,000	1
G.O. Promissory Notes 1992	06/01/1992	09/01/2001	5.00%	1,050,000	2
<b>Total for Account 224</b>				<b><u>3,325,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	3,767	1
<b>Accruals:</b>		
Charged water department expense	9,200	2
Charged electric department expense		3
Charged sewer department expense	4,870	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>14,070</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	9,739	7
PSC Remainder Assessment	1,224	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>10,963</u>	
<b>Balance end of year</b>	<u><u>6,874</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Corporate Purpose Bonds 1994	11,321	135,850	135,850	11,321	1
Corporate Purpose Bonds 1995	9,054	108,650	108,650	9,054	2
Sewer System Revenue Bonds	3,483	72,288	51,948	23,823	3
<b>Subtotal</b>	<b>23,858</b>	<b>316,788</b>	<b>296,448</b>	<b>44,198</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
G.O. Promissory Notes 1992	21,921	64,046	65,763	20,204	5
G.O. Promissory Notes 1993	42,346	117,160	127,039	32,467	6
Intermunicipal Agreement w/ Village of Pewaukee		15,815	0	15,815	7
<b>Subtotal</b>	<b>64,267</b>	<b>197,021</b>	<b>192,802</b>	<b>68,486</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>88,125</b>	<b>513,809</b>	<b>489,250</b>	<b>112,684</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	13,539,806			17,352,788		<b>30,892,594</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	136,832			125,320		<b>262,152</b>	<b>2</b>
For Mains	457,173			510,979		<b>968,152</b>	<b>3</b>
<b>Other (specify):</b>							
Reserve Capacity Assessments	382,674			508,144		<b>890,818</b>	<b>4</b>
Sewage Lift Station	0			5,447		<b>5,447</b>	<b>5</b>
Hydrants	80,461			0		<b>80,461</b>	<b>6</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>7</b>
<b>Balance End of Year</b>	<b>14,596,946</b>	<b>0</b>	<b>0</b>	<b>18,502,678</b>	<b>0</b>	<b>33,099,624</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	213,643			1,643,573		<b>1,857,216</b>	<b>8</b>

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	2,323,299	2
<b>Total (Acct. 124):</b>	<b>2,323,299</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	116,691	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>116,691</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	274,798	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Due from other municipality for pro rata share of costs of common sewer interceptor	173,458	11
Due from developers and contractors	102,239	13
<b>Total (Acct. 143):</b>	<b>550,495</b>	
<b>Receivables from Municipality (145):</b>		
Special assessments, user charges and developer charges placed on 1997 tax roll	213,439	14
Balance due for 1997 public fire protection provided to Town	6,954	15
Costs to construct storm sewer paid by District on behalf of Town	9,988	17
<b>Total (Acct. 145):</b>	<b>230,381</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
Review and preliminary design fees for potential future system expansion	82,010	20
<b>Total (Acct. 183):</b>	<b>82,010</b>	
<b>Payables to Municipality (233):</b>		
Engineering services for District provided by Town Engineer	4,004	21
Operating expenses paid by Town on District's behalf	2,547	22
<b>Total (Acct. 233):</b>	<b>6,551</b>	
<b>Other Deferred Credits (253):</b>		
Deferred rental income	7,500	23
<b>Total (Acct. 253):</b>	<b>7,500</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	16,675,303	0	0	0	<b>16,675,303</b>	<b>1</b>
Materials and Supplies	4,246	0	0	0	<b>4,246</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,499,860	0	0	0	<b>1,499,860</b>	<b>4</b>
Customer Advances for Construction	182,361				<b>182,361</b>	<b>5</b>
Contributions in Aid of Construction	14,068,376	0	0	0	<b>14,068,376</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>928,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>928,952</b>	
Net Operating Income	3,612	0	0	0	<b>3,612</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.39%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	691,353	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>714,669</b>	
<b>Net Income</b>		
Net Income	590,114	5
 <b>Percent Return on Proprietary Capital</b>	<b>82.57%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

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

---

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

---

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

---

**7. Any additional matters.**

Effective January 1, 1997, the District's depreciation rates for its water plant assets were revised by the Public Service Commission. The primary reasons were more stringent rules on water quality, shorter recovery periods for watermain extensions and the current meter exchange program the District is participating in.

**FINANCIAL SECTION FOOTNOTES**

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

Special Funds (125):

Pensions and Benefits Reserve (263):

Special funds reported in prior years represented investments held under a Internal Revenue Code Section 457 deferred compensation plan. The investments were considered the be the property of the District. In 1997 the plan was amended to reflect changes made to IRC Section 457 plans, including provisions that all investments are to be for the exclusive benefit of participants and their beneficiaries.

As a result, and in accordance with Governmental Accounting Standards Board 32, the plan assets are no longer reflected on the District's financial statements.

Other Current and Accrued Assets (170):

Accrued Interest Receivable on Investments	\$ 60,015
--	-----------

**Net Nonutility Property (Accts. 121 & 122) (Page F-09)**

NET NONUTILITY PROPERTY (121)

OTHER ACCOUNTS RECEIVABLE (143)

BONDS (221)

INTEREST ACCRUED (237)

The above accounts increased significantly as a result of 1997 construction related to the upgrade and expansion of the Fox River Water Pollution Control Center Facility. The District's proportionate share of costs of \$4,058,827 was financed by additional draws from sewer revenue bonds issued through the Clean Water Fund Financial Assistance Program.

In 1997 the District increased it's sewer service rates by 35% to add a debt service component to recover the debt service costs related to the above bond issue. As a result, Other Accounts Receivable (Account 143) related to sewer customer accounts increased from \$176,341 in 1996 to \$274,798 at December 31, 1997.

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

The District is currently attempting to finalize an intermunicipal agreement with the Village of Pewaukee for upgrade of a Village pumpstation. The upgrade, which will provide additional transport capacity for the District, is being financed by the Village. The Village has billed the District for its pro rata share of interest costs for 1997. Once the agreement is finalized the District's share of the total liability will be reflected with the District's long-term debt.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	651,767	1
<b>Total Sales of Water</b>	<b>651,767</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,285	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,230	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,515</b>	
<b>Total Operating Revenues</b>	<b>668,282</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,346	8
Pumping Expenses (620-625)	93,974	9
Water Treatment Expenses (630-635)	21,461	10
Transmission and Distribution Expenses (640-655)	99,643	11
Customer Accounts Expenses (901-904)	4,961	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	127,028	14
<b>Total Operation and Maintenance Expenses</b>	<b>353,413</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	302,057	15
Amortization Expense (404-407)		16
Taxes (408)	9,200	17
<b>Total Other Operating Expenses</b>	<b>311,257</b>	
<b>Total Operating Expenses</b>	<b>664,670</b>	
<b>NET OPERATING INCOME</b>	<b>3,612</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	15	610	1,037	1
Commercial	6	240	2,301	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>21</b>	<b>850</b>	<b>3,338</b>	
Metered Sales to General Customers (461)				
Residential	1,550	164,849	311,785	4
Commercial	139	60,766	85,512	5
Industrial	61	36,329	48,695	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,750</b>	<b>261,944</b>	<b>445,992</b>	
Private Fire Protection Service (462)	72		23,337	7
Public Fire Protection Service (463)	1		177,824	8
Other Sales to Public Authorities (464)	5	573	1,276	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,849</b>	<b>263,367</b>	<b>651,767</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	177,824	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>177,824</b>	
<b>Forfeited Discounts (470):</b>		
Customer discounts forfeited	2,285	5
<b>Total Forfeited Discounts (470)</b>	<b>2,285</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		6
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Amortization of prepaid rental of water utility plant	11,000	7
Rental of hydrant tools and accessories	3,230	8
<b>Total Rents from Water Property (472)</b>	<b>14,230</b>	
<b>Interdepartmental Rents (473):</b>		
None		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
None		11
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
None		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	6,170	3
Maintenance of Water Source Plant (605)	176	4
<b>Total Source of Supply Expenses</b>	<b>6,346</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,814	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	66,977	7
Operation Supplies and Expenses (623)	9,580	8
Maintenance of Pumping Plant (625)	6,603	9
<b>Total Pumping Expenses</b>	<b>93,974</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,944	10
Chemicals (631)	15,087	11
Operation Supplies and Expenses (632)	1,719	12
Maintenance of Water Treatment Plant (635)	711	13
<b>Total Water Treatment Expenses</b>	<b>21,461</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	16,806	14
Operation Supplies and Expenses (641)	8,135	15
Maintenance of Distribution Reservoirs and Standpipes (650)	62,026	16
Maintenance of Mains (651)	246	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	3,383	19
Maintenance of Hydrants (654)	4,868	20
Maintenance of Other Plant (655)	4,179	21
<b>Total Transmission and Distribution Expenses</b>	<b>99,643</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,708	<b>22</b>
Accounting and Collecting Labor (902)	173	<b>23</b>
Supplies and Expenses (903)	2,080	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>4,961</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	48,533	<b>27</b>
Office Supplies and Expenses (921)	3,954	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	25,281	<b>30</b>
Property Insurance (924)	4,976	<b>31</b>
Injuries and Damages (925)	1,408	<b>32</b>
Employee Pensions and Benefits (926)	27,364	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	4,146	<b>35</b>
Transportation Expenses (933)	11,107	<b>36</b>
Maintenance of General Plant (935)	259	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>127,028</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>353,413</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	Allocation based upon wages	7,976	3
PSC Remainder Assessment	100% to water utility	1,224	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>9,200</u></b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	696,649	4,198	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	174,365	2,242	10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>871,014</b>	<b>6,440</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	208,057		12
Structures and Improvements (321)	1,497,593	459,141	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	447,305	60,136	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	103,378		20
<b>Total Pumping Plant</b>	<b>2,256,333</b>	<b>519,277</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	12,743		23
<b>Total Water Treatment Plant</b>	<b>12,743</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			700,847 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			176,607 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>877,454</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			208,057 12
Structures and Improvements (321)			1,956,734 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			507,441 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			103,378 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,775,610</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			12,743 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,743</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	8,841,992	798,940	27
Fire Mains (344)			28
Services (345)	1,310,155	144,071	29
Meters (346)	172,355	21,192	30
Hydrants (348)	1,166,569	91,458	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>12,556,870</b>	<b>1,055,661</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	14,658		35
Computer Equipment (391.1)	12,845	3,661	36
Transportation Equipment (392)	49,417	20,631	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	175		41
Communication Equipment (397)			42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>177,148</b>	<b>24,292</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,874,108</b>	<b>1,605,670</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>15,874,108</b>	<b>1,605,670</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,065,799 26
Transmission and Distribution Mains (343)			9,640,932 27
Fire Mains (344)			0 28
Services (345)			1,454,226 29
Meters (346)	3,280		190,267 30
Hydrants (348)			1,258,027 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,280</b>	<b>0</b>	<b>13,609,251</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			14,658 35
Computer Equipment (391.1)			16,506 36
Transportation Equipment (392)			70,048 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			24,704 43
Miscellaneous Equipment (398)			75,349 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>201,440</b>
<b>Total utility plant in service directly assignable</b>	<b>3,280</b>	<b>0</b>	<b>17,476,498</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,280</b>	<b>0</b>	<b>17,476,498</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,319	26,319	1
February			22,460	22,460	2
March			25,227	25,227	3
April			24,715	24,715	4
May			27,070	27,070	5
June			39,018	39,018	6
July			35,367	35,367	7
August			33,316	33,316	8
September			30,428	30,428	9
October			31,138	31,138	10
November			24,495	24,495	11
December			25,513	25,513	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>345,066</b>	<b>345,066</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,131	13
Less: Other utility use				4,366	14
Other utility use explanation:					15
Tower reservoir cleaning and repairs					
Well prelube					
Water pumped into distribution system				335,569	16
Less: Water sold				263,367	17
Losses and unaccounted for				72,202	18
Percent unaccounted for to the nearest whole percent (%)				22%	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				2,303	21
Date of maximum: 6/12/1997					22
Cause of maximum:					23
Dry weather conditions during which many customers watered their lawns					
Minimum gallons pumped by all methods in any one day during reporting year				675	24
Date of minimum: 6/21/1997					25
Total KWH used for pumping for the year				1,133,100	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-W272N2548 APPLETREE LN	AX 416	182	8	50,400	Yes	<b>1</b>
WELL-W240N3065 PEWAUKEE RD	BH 442	1,200	12	547,000	Yes	<b>2</b>
WELL-N31W22610 GREEN RD	BH 443	1,075	12	800,000	Yes	<b>3</b>
WELL-W272N2548 APPLETREE LN	BO 775	1,248	10	276,000	Yes	<b>4</b>
WELL-N20W22040 NORTH AVE	CB 343	340	16	864,000	Yes	<b>5</b>
WELL-W239N2240 PEWAUKEE RD	CB 344	340	16	576,000	Yes	<b>6</b>
WELL-W226N930 NORTHMOUND	FN 814	1,000	10	720,000	Yes	<b>7</b>
WELL-N22W26312 DEERHAVEN RC	KW578	1,180	16	864,000	Yes	<b>8</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	BH 442	BH 443	B0 775	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	1991	1990	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	380	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	10
Year Installed	1991	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	CB 343	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	STA-RITE	LAYNE & BOWLER	18
Year Installed	1989	1996	1994	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	32	600	21
Pump Motor or Standby Engine Mfr	FORD	BURKS	G.E.	23
Year Installed	1989	1992	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	2	50	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	G	H	I	1
Location	CB 344	FN 814	FN 814	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1996	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	396	430	430	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FORD	10
Year Installed	1996	1993	1993	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	J	K	L	14
Location	BH 443	BH 443	BH 443	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1982	1982	1982	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	760	603	603	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC	WAUKESHA ENGINE	23
Year Installed	1982	1982	1982	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	60	60	60	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	M	N	O	1
Location	BO 775	BO 775	CB 343	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	AURORA	5
Year Installed	1989	1989	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	750	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	MARATHON	9 10
Year Installed	1989	1989	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P	Q	R	14
Location	CB 343	FN 814	FN 814	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1993	1993	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	254	254	21
Pump Motor or Standby Engine Mfr	MARATHON	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1992	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	25	25	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	S	T	U	1
Location	FN 814	KW 578	KW 578	2
Purpose	B	P	S	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	GOULDS	GOULDS	5
Year Installed	1993	1997	1997	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	1,500	580	580	8
Pump Motor or Standby Engine Mfr	FORD	EXODYNE	KOHLER	10
Year Installed	1993	1997	1997	11
Type	NATURAL GAS	ELECTRIC	DIESEL	12
Horsepower	125	150	150	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)	1
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1974	1982	1989	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	158	0	0	<b>6</b>
Total capacity in gallons	250,000	300,000	70,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

## 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	4	5	6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1989	1992	1993	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	79	0	0	<b>6</b>
Total capacity in gallons	650,000	233,000	200,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	13,152				13,152
P	D	6.000	36,429	1,774			38,203
P	S	6.000	25				25
M	D	8.000	12,716				12,716
M	S	8.000	75				75
P	D	8.000	81,226	6,115			87,341
P	S	8.000	169				169
P	D	10.000	5,355	3,388			8,743
P	S	10.000	51				51
M	D	12.000	15,681				15,681
M	S	12.000	535				535
P	D	12.000	101,174	3,292			104,466
P	S	12.000	1,870	20			1,890
M	D	16.000	3,419				3,419
P	D	16.000	121				121
<b>Total Within Municipality</b>			<b>271,998</b>	<b>14,589</b>	<b>0</b>	<b>0</b>	<b>286,587</b>
<b>Total Utility</b>			<b>271,998</b>	<b>14,589</b>	<b>0</b>	<b>0</b>	<b>286,587</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,588	56			1,644	279	1
M	1.250	64				64	12	2
M	1.500	108	75			183	72	3
P	2.000	1				1		4
M	2.000	206	10			216	64	5
M	3.000	1				1		6
P	4.000	1				1		7
P	6.000	15	9			24	10	8
P	8.000	3	1			4		9
M	10.000	5				5		10
P	10.000	2				2		11
<b>Total Utility</b>		<b>1,994</b>	<b>151</b>	<b>0</b>	<b>0</b>	<b>2,145</b>	<b>437</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,449	150	11		1,588	42	1
1.000	146	26	5		167	6	2
1.500	39	8	1		46	17	3
2.000	37	4			41	6	4
3.000	12	3	4		11	7	5
4.000	3				3	1	6
<b>Total:</b>	<b>1,686</b>	<b>191</b>	<b>21</b>	<b>0</b>	<b>1,856</b>	<b>79</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,508	40	16	1		23	1,588	1
1.000	76	55	25	1		10	167	2
1.500	15	19	10			2	46	3
2.000	10	20	7	3		1	41	4
3.000		5	5			1	11	5
4.000		2	1				3	6
<b>Total:</b>	<b>1,609</b>	<b>141</b>	<b>64</b>	<b>5</b>	<b>0</b>	<b>37</b>	<b>1,856</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	657	38			695	2
<b>Total Fire Hydrants</b>	<b>657</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>695</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	695
Number of distribution system valves end of year:	1,369
Number of distribution valves operated during year:	685

## WATER OPERATING SECTION FOOTNOTES

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

#### SOURCE OF SUPPLY EXPENSES

Operation Supplies and Expenses (602)

Maintenance of Water Source Plant (605):

Repairs to the water plant decreased from \$105,440 in 1996 to \$6,346 in 1997. In 1996 the District repaired/ rehabilitated three area wells. There were no major repairs to the District's water source plant in 1997.

#### PUMPING EXPENSES

Maintenance of Pumping Plant (625):

Costs for maintaining the District's pumping equipment increased to \$6,603, from \$1,086 in 1996, due to pump repairs at two District wells during 1997.

#### WATER TREATMENT EXPENSES

Chemicals (631):

Chemicals used in the treatment of the District's water increased \$3,576 from 1996 primarily due to the addition of a pump station within the District.

#### TRANSMISSION AND DISTRIBUTION EXPENSES

Operation Supplies and Expenses (641):

The District became a member of Digger's Hotline in 1997 whereby it is now responsible for assisting with identifying and locating transmission and distribution mains within the District.

Maintenance of Distribution Reservoirs and Standpipes (650):

Costs to maintain the District's resevoirs and standpipes increased from \$5,033 in 1996 to \$62,026 in 1997 due to the following:

Repainting of Green Road reservoir	\$51,599
Video inspection and cleaning of two reservoirs	3,890
Repair water tower leak	3,575

Maintenance of Mains (651):

In 1996 the District encountered several large water main breaks totaling \$12,449. There were no major breaks in 1997.

Maintenance of Hydrants (654):

The District increased it's inspection of hydrants during 1997, incurring numerous minor maintenance costs for those hydrants inspected.

### WATER OPERATING SECTION FOOTNOTES

---

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

Structures and Improvements (321)

1997 Addition - Pumpstation at Well Site KW578

Cost \$459,141

Electric Pumping Equipment (325)

1997 Addition - Primary Pump and Standby Generator at Well Site KW578

Cost \$60,136

Transportation Equipment (392)

1997 Addition - 1997 Ford Pickup Truck Serial Number 1FTZX1726WNA25951

Cost \$20,631

---

#### Water Mains (Page W-15)

During 1997 the District added \$801,182 of distribution and supply watermains. Included in this total were \$328,841 installed by developers who subsequently dedicated the assets to the District. The balance, financed by the District, are assessed to property owners for the actual cost of the watermain extensions. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of .5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of connection to the system.

---

#### Water Services (Page W-16)

Assessments Against Property Owners:

When the cost of the District's watermain extensions is to be collected through assessment by the District, the actual average water service installation cost is included in the assessment of the benefited property owners.

Charges of service laterals not installed as part of the assessable utility extension are as follows:

3/4" - 1"	Lesser of actual cost or \$750
> 1"	Actual cost

Installation by Developers:

During 1997, local developers installed 115 of the 151 services added during the year and subsequently dedicated them to the District. The services have been recorded based upon actual costs provided by the developer and totaled \$116,212.

---

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	0	1
<b>Total Sewage Operating Revenues</b>	<b>0</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)		2
Servicing of Customers Lateral (632)		3
Sale of Fertilizer (633)		4
Rent from Sewerage Properties (634)		5
Miscellaneous Operating Revenues (635)		6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>0</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
<b>Total Other Operating Expenses</b>	<b>0</b>	
<b>Total Operating Expenses</b>	<b>0</b>	
<b>NET OPERATING INCOME</b>	<b>0</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
  
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			

NONE

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)
Amortization of Construction Grants (636):	1
Total Amortization of Construction Grants (636)	0

## SEWER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>OPERATION EXPENSES</b>	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
<b>Total Operation Expenses</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
<b>Total Maintenance Expenses</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
<b>Total Administrative and General Expenses</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
<b>Total tax expense</b>		<b><u>0</u></b>

### SEWER 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 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

### SEWER 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 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	
Common Other Utility Plant Allocated to Sewer Department			44
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Other Utility Plant Allocated to Sewer Department			0 44
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE