



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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
 FINANCIAL SECTION	
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
 WATER OPERATING SECTION	
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
Property Tax Equivalent (Water)	W-07
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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JUDITH ZEUSKE

Title: CLERK/TREASURER

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: PAUL G. DENIS CPA

Title: PARTNER

Office Address: JONET & FOUNTAIN LLP

200 S WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

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

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

Name: PAUL G. DENIS CPA

Title: PARTNER

Office Address: JONET & FOUNTAIN LLP

200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 8227

Fax Number: (920) 435 - 4361

E-mail Address:

Date of most recent audit report: 2/5/1998

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAWN GAST
Title: CITY ADMINISTRATOR

Office Address:
130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2351
Fax Number: (920) 756 - 2250

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- WILBERT BEHNKE
 - LEONARD KOPIDLANSKY
 - I. MOLLEN, JR
 - DAVE SCHWANN, VICE-CHAIRPERSON
 - GERALD SONNABOND
 - WALTER SONNABOND
 - JEFF WITTMAN, CHAIRPERSON
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)
1377 MIDWAY ROAD
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: RANDY MUCH
Title: MANAGER
Telephone: (920) 751 - 4299
Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 12/1/1993 12/1/1998

Provide a brief description of the nature of Contract Operations being provided:
See attached footnote.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	376,379	388,789	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	310,278	194,132	2
Depreciation Expense (403)	60,015	50,445	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	53,636	53,374	5
Total Operating Expenses	423,929	297,951	
Net Operating Income	(47,550)	90,838	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(47,550)	90,838	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,543	15,078	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	17,543	15,078	
Total Income	(30,007)	105,916	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(30,007)	105,916	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,986	43,048	14
Amortization of Debt Discount and Expense (428)	1,308	1,021	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	1,118	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	50,294	45,187	
Net Income	(80,301)	60,729	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	704,020	651,141	20
Balance Transferred from Income (433)	(80,301)	60,729	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(10,682)	7,850	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	634,401	704,020	

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 earned on cash and investments	17,543	5
Total (Acct. 419):	17,543	
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
Decrease in special funds held for debt service and plant replacement	(10,682)	12
Total (Acct. 436)--Debit:	(10,682)	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	376,379	0	0	0	376,379	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	376,379	0	0	0	376,379	

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	18,887		18,887	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	18,887	0	18,887	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,261,450	2,233,921	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	773,140	716,269	2
Net Utility Plant	1,488,310	1,517,652	
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	0	5
Other Investments (124)	11,236	0	6
Special Funds (125)	1,238,881	170,859	7
Total Other Property and Investments	1,250,117	170,859	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	48,414	123,283	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,639	81,389	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	16,736	14
Materials and Supplies (150)	12,544	12,472	15
Prepayments (165)	6,302	6,801	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	140,899	240,681	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,864	11,226	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	41,864	11,226	
Total Assets and Other Debits	2,921,190	1,940,418	

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)	87,175	87,175	21
Appropriated Earned Surplus (215)	85,318	96,000	22
Unappropriated Earned Surplus (216)	634,401	704,020	23
Total Proprietary Capital	806,894	887,195	
LONG-TERM DEBT			
Bonds (221)	1,470,000	415,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	135,092	164,060	26
Total Long-Term Debt	1,605,092	579,060	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,746	11,098	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	53,000	53,000	31
Interest Accrued (237)	28,229	20,891	32
Other Current and Accrued Liabilities (238)	1,432	1,146	33
Total Current and Accrued Liabilities	103,407	86,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	405,797	388,028	41
Total Liabilities and Other Credits	2,921,190	1,940,418	

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)	2,235,750	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)	25,700				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,261,450	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	773,140	0	0	0	10
Total Accumulated Provision	773,140	0	0	0	
Net Utility Plant	1,488,310	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	716,269				716,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,015				60,015	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,561				2,561	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,576	0	0	0	62,576	13
Debits during year						14
Book cost of plant retired	5,705				5,705	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,705	0	0	0	5,705	19
Balance End of Year	773,140	0	0	0	773,140	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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	1
Water utility	12,544	12,472	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	12,544	12,472	

**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)				
1987 Mortgage Revenue Bonds	1,020	428	10,206	1
1997 Mortgage Revenue Bonds	288	428	31,658	2
Total			41,864	
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	87,175	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>87,175</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)	
1987 Mortgage Revenue Bonds	08/01/1987	02/01/1998	8.00%	390,000	1
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.00%	1,080,000	2
Total Bonds (Account 221):				1,470,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1992 State Trust Fund Loan	08/26/1992	03/15/2002	6.00%	7,144	1
1991 State Trust Fund Loan	12/11/1997	03/15/2001	6.00%	127,948	2
Total for Account 224				135,092	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,000	1
Accruals:		
Charged water department expense	53,636	2
Charged electric department expense		3
Charged sewer department expense	1,219	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,855	
Taxes paid during year:		
County, state and local taxes	53,000	6
Social Security taxes	1,406	7
PSC Remainder Assessment	449	8
Other (explain):		
NONE		9
Total payments and other debits	54,855	
Balance end of year	53,000	

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)					
1987 Mortgage Revenue Bonds	13,423	31,444	32,215	12,652	1
1997 Mortgage Revenue Bonds	0	9,428	0	9,428	2
Subtotal	13,423	40,872	32,215	22,080	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1991 State Trust Fund Note	7,088	7,689	8,953	5,824	4
1992 State Trust Fund Note	380	425	480	325	5
Subtotal	7,468	8,114	9,433	6,149	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	20,891	48,986	41,648	28,229	

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	388,028					388,028	1
Add credits during year:							
For Services	3,981					3,981	2
For Mains	13,788					13,788	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	405,797	0	0	0	0	405,797	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
None	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	11,236	2
Total (Acct. 124):	11,236	
Special Funds (125):		
Depreciation Fund	81,322	3
State Trust Fund Loan Retirement Fund	40,778	4
Bond Construction Fund	606,448	5
1987 Mortgage Revenue Bond Retirement Fund	407,133	6
1997 Mortgage Revenue Bond Reserve Fund	103,200	7
Total (Acct. 125):	1,238,881	
Notes Receivable (141):		
None	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,639	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	73,639	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
None	0	16
Total (Acct. 145):	0	
Prepayments (165):		
January 1998 Midwest Contract Operations, Inc. payment	6,072	17
WI Rural Water Association dues	230	18
Total (Acct. 165):	6,302	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
None	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
None	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
None	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
None	0	22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,225,025	0	0	0	2,225,025	1
Materials and Supplies	12,508	0	0	0	12,508	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	744,704	0	0	0	744,704	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	396,912	0	0	0	396,912	6
Other (specify):					0	7
Average Net Rate Base	1,095,917	0	0	0	1,095,917	
Net Operating Income	(47,550)	0	0	0	(47,550)	8
Net Operating Income as a percent of Average Net Rate Base	-4.34%	N/A	N/A	N/A	-4.34%	

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	87,175	1
Appropriated Earned Surplus	90,659	2
Unappropriated Earned Surplus	669,210	3
Other (Specify):		4
Total Average Proprietary Capital	847,044	
Net Income		
Net Income	(80,301)	5
Percent Return on Proprietary Capital	-9.48%	

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.

The utility was granted a water rate increase by the Public Service Commission in May, 1996. The proposed rates are to be implemented upon notice to the Public Service Commission that construction of a new well is complete. At December 31, 1997, the utility is negotiating to purchase the land for the new municipal well and has borrowed funds to finance the construction. Construction is expected to occur in 1998.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

Amount includes only City utility personnel costs. MCO contract payments of \$62,966 are included with water utility payroll costs in various accounts on page W-5.

Balance Sheet (Page F-06)

Account 145 - The fourth quarter hydrant rental was transferred by the City in December, 1997.

Bonds (Acct. 221) (Page F-14)

The 1987 mortgage revenue bonds have been called for redemption on February 1, 1998 using proceeds from the 1997 mortgage revenue bonds.

Identification and Ownership - Contract Operations (Page iv)

MCO is responsible to provide management, supervision and certified personnel necessary to conduct the operation and maintenance of the City of Brillion's regulated water and nonregulated sewer utility. All policy decisions and billing functions are performed by City personnel.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	373,429	1
Total Sales of Water	373,429	
Other Operating Revenues		
Forfeited Discounts (470)	515	2
Miscellaneous Service Revenues (471)	78	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,357	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,950	
Total Operating Revenues	376,379	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,650	8
Pumping Expenses (620-625)	55,572	9
Water Treatment Expenses (630-635)	73,893	10
Transmission and Distribution Expenses (640-655)	133,417	11
Customer Accounts Expenses (901-904)	16,990	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	23,756	14
Total Operation and Maintenance Expenses	310,278	
Other Operating Expenses		
Depreciation Expense (403)	60,015	15
Amortization Expense (404-407)		16
Taxes (408)	53,636	17
Total Other Operating Expenses	113,651	
Total Operating Expenses	423,929	
NET OPERATING INCOME	(47,550)	

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	969	51,817	88,090	4
Commercial	98	14,140	20,814	5
Industrial	18	243,231	181,548	6
Total Metered Sales to General Customers (461)	1,085	309,188	290,452	
Private Fire Protection Service (462)	13		7,128	7
Public Fire Protection Service (463)	1		69,197	8
Other Sales to Public Authorities (464)	14	4,986	6,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,113	314,174	373,429	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	69,197	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)	69,197	
Forfeited Discounts (470):		
Customer late payment charges	515	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	515	
Miscellaneous Service Revenues (471):		
Reconnection charges	78	7
Total Miscellaneous Service Revenues (471)	78	
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	2,357	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,357	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,169	3
Maintenance of Water Source Plant (605)	2,481	4
Total Source of Supply Expenses	6,650	
 PUMPING EXPENSES		
Operation Labor (620)	9,795	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,907	7
Operation Supplies and Expenses (623)	113	8
Maintenance of Pumping Plant (625)	16,757	9
Total Pumping Expenses	55,572	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	16,961	10
Chemicals (631)	48,735	11
Operation Supplies and Expenses (632)	185	12
Maintenance of Water Treatment Plant (635)	8,012	13
Total Water Treatment Expenses	73,893	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	570	14
Operation Supplies and Expenses (641)	147	15
Maintenance of Distribution Reservoirs and Standpipes (650)	96,349	16
Maintenance of Mains (651)	27,695	17
Maintenance of Services (652)	3,917	18
Maintenance of Meters (653)	2,133	19
Maintenance of Hydrants (654)	2,000	20
Maintenance of Other Plant (655)	606	21
Total Transmission and Distribution Expenses	133,417	

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)	2,500	22
Accounting and Collecting Labor (902)	13,350	23
Supplies and Expenses (903)	1,140	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	16,990	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,507	27
Office Supplies and Expenses (921)	1,733	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,113	30
Property Insurance (924)	3,938	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	4,781	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	1,100	35
Transportation Expenses (933)	503	36
Maintenance of General Plant (935)	81	37
Total Administrative and General Expenses	23,756	
 Total Operation and Maintenance Expenses	 310,278	

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		53,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,219	2
Net property tax equivalent		51,781	
Social Security		1,406	3
PSC Remainder Assessment		449	4
Other (specify): NONE			5
Total tax expense		<u>53,636</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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.268900				3
County tax rate	mills		7.695100				4
Local tax rate	mills		11.967200				5
School tax rate	mills		13.841800				6
Voc. school tax rate	mills		2.258500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		36.031500				10
Less: state credit	mills		3.069100				11
Net tax rate	mills		32.962400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.967200				14
Combined School Tax Rate	mills		16.100300				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		28.067500				17
Total Tax Rate	mills		36.031500				18
Ratio of Local and School Tax to Total	dec.		0.778971				19
Total tax net of state credit	mills		32.962400				20
Net Local and School Tax Rate	mills		25.676760				21
Utility Plant, Jan. 1	\$	2,233,921	2,233,921				22
Materials & Supplies	\$	12,472	12,472				23
Subtotal	\$	2,246,393	2,246,393				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,246,393	2,246,393				26
Assessment Ratio	dec.		0.743500				27
Assessed Value	\$	1,670,193	1,670,193				28
Net Local & School Rate	mills		25.676760				29
Tax Equiv. Computed for Current Year	\$	42,885	42,885				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	53,000					32 33
Tax equiv. for current year (see note 6)	\$	53,000					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)	22,688		4
Structures and Improvements (311)	130,761		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	153,099		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	29,554		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	336,102	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	95,080		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	423,315	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	235,621		23
Total Water Treatment Plant	291,668	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
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)			22,688	4
Structures and Improvements (311)			130,761	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			153,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,554	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	336,102	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,080	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	0	0	423,315	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			235,621	23
Total Water Treatment Plant	0	0	291,668	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	181,056		26
Transmission and Distribution Mains (343)	620,152	15,412	27
Fire Mains (344)			28
Services (345)	88,044	3,981	29
Meters (346)	102,393	4,605	30
Hydrants (348)	61,718	2,627	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,053,363	26,625	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,395		35
Computer Equipment (391.1)	28,747		36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	6,652	530	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	109,852	530	
Total utility plant in service directly assignable	2,214,300	27,155	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,214,300	27,155	

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)			181,056 26
Transmission and Distribution Mains (343)			635,564 27
Fire Mains (344)			0 28
Services (345)			92,025 29
Meters (346)	5,705		101,293 30
Hydrants (348)			64,345 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,705	0	1,074,283
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)			5,395 35
Computer Equipment (391.1)			28,747 36
Transportation Equipment (392)			19,989 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,182 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	110,382
Total utility plant in service directly assignable	5,705	0	2,235,750
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,705	0	2,235,750

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,096	29,096	1
February			26,128	26,128	2
March			29,838	29,838	3
April			29,787	29,787	4
May			30,624	30,624	5
June			30,441	30,441	6
July			28,913	28,913	7
August			30,564	30,564	8
September			30,030	30,030	9
October			30,273	30,273	10
November			26,469	26,469	11
December			29,311	29,311	12
Total for year	0	0	351,474	351,474	
Less: Measured or estimated water used in main flushing and water treatment during year				11,929	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				339,545	16
Less: Water sold				314,174	17
Losses and unaccounted for				25,371	18
Percent unaccounted for to the nearest whole percent (%)				7%	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				1,358	21
Date of maximum: 5/6/1997					22
Cause of maximum:					23
Seasonal Use					
Minimum gallons pumped by all methods in any one day during reporting year				420	24
Date of minimum: 12/31/1997					25
Total KWH used for pumping for the year				603,189	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)	
MAIN STREET	Well #1	805	12	396,000	Yes	1
MAIN STREET	Well #2	178	24	986,400	Yes	2
WATER STREET	Well #3	185	24	1,025,280	Yes	3
RYAN STREET	Well #4	685	18	325,440	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	629	629	626	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	LAYNE MEMPHIS	LAYNE MEMPHIS	18
Year Installed	1968	1989	1989	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	275	685	712	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	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	WELL #4			1
Location	RYAN STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1991			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	226			8
Pump Motor or Standby Engine Mfr	PLEUGER			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	100			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				25
Horsepower				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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,642				3,642
M	D	6.000	46,688				46,688
P	D	6.000	441	16			457
M	D	8.000	15,688				15,688
P	D	8.000	2,080	555			2,635
M	D	10.000	16,605				16,605
P	D	10.000	575				575
Total Within Municipality			85,719	571	0	0	86,290
Total Utility			85,719	571	0	0	86,290

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	949				949		1
M	1.000	43	9			52	16	2
M	1.500	17				17		3
M	2.000	10				10		4
M	3.000	7				7		5
M	4.000	1				1		6
M	6.000	5				5		7
M	8.000	1				1		8
Total Utility		1,033	9	0	0	1,042	16	

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)	
0.625	535		71	(3)	461	23	1
0.750	651	60	38	4	677	93	2
1.000	26		1		25	1	3
1.500	29		2		27		4
2.000	17	2			19		5
3.000	9				9		6
6.000	3	1			4		7
Total:	1,270	63	112	1	1,222	117	

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	388	24	1			48	461	1
0.750	535	41	4	1	3	93	677	2
1.000		13	2	2	1	7	25	3
1.500		14	2	2	1	8	27	4
2.000		7	5	3		4	19	5
3.000		1	3	1		4	9	6
6.000			1			3	4	7
Total:	923	100	18	9	5	167	1,222	

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	146	2			148	2
Total Fire Hydrants	146	2	0	0	148	
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:	148
Number of distribution system valves end of year:	311
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - The utility repaired and repainted the interior of well no. 3's pumphouse during 1997.

Account 650 - The utility repainted the Westside elevated tank (total cost - \$95,378) during 1997.

Account 651 - Increased time spent by contract management firm during 1997.

Account 920 - Utility was allocated a portion of City administrator's salary during 1997.

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

The City of Brillion has authorized the property tax equivalent to be frozen at \$53,000.

Reservoirs, Standpipes & Water Treatment (Page W-14)

The following treatment equipment is located at well # 4.

Disinfection, type of equipment: Gas
Point of application: Wellhouse
Filters, type: None
Is a corrosion control chemical used: Yes
Is water fluoridated: Yes
Rated capacity of plant: .3 m.g.d.

Water Mains (Page W-15)

Center Street main extension (16' - 6" PVC and 292' - 8" PVC) were financed by special assessments levied on two properties based lineal footage of the property. One property owner hooked into the water system and the assessment was payable over three years. The other assessment was deferred without interest until the property is sold or connected to the system.

Levash subdivision main extensions (263' - 8" PVC) were paid for directly by the developer and recorded in contributed capital based on actual construction cost.

Water Services (Page W-16)

Center Street services added (2 - 1") were financed by special assessments levied on two properties based on actual installed cost and are payable in the same terms as the main extension (see footnote page W-14)

Levash subdivision services added (7 - 1") were paid for by the developer and recorded in contributed capital based on actual construction cost.
