



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HUDSON PUBLIC UTILITIES

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Principal Office: 505 THIRD STREET  
HUDSON, WI 54016

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For the Year Ended: DECEMBER 31, 1997

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HUDSON PUBLIC UTILITIES

**Utility Address:** 505 THIRD STREET  
HUDSON, WI 54016

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR BRIAN D. GRAMENTZ

**Title:** CITY ADMINISTRATOR

**Office Address:**

505 THIRD STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 4765

**Fax Number:** (715) 386 - 3385

**E-mail Address:**

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

**Name:** MR STEVEN W. TRACEY CPA

**Title:**

**Office Address:** TRACEY AND THOLE. S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

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

**Name:** MR STEVEN W. TRACEY CPA

**Title:**

**Office Address:** TRACEY AND THOLE. S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 5/15/1997

**Period covered by most recent audit:** 1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR DENNIS P. CHRISTOPHERSEN

**Title:** WATER UTILITY DIRECTOR

**Office Address:**

505 THIRD STREET  
HUDSON,, WI 54016

**Telephone:** (715) 386 - 4765

**Fax Number:** (715) 386 - 3385

**E-mail Address:**

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**Name of utility commission/committee:** HUDSON PUBLIC UTILITIES COMMISSION

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

MR TIM CARUSO, PRESIDENT

MR JIM T. PRIBIL, SECRETARY

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**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:**                     

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**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	1,539,786	1,372,543	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	613,092	598,493	2
Depreciation Expense (403)	184,425	175,171	3
Amortization Expense (404-407)	0		4
Taxes (408)	170,069	170,258	5
<b>Total Operating Expenses</b>	<b>967,586</b>	<b>943,922</b>	
<b>Net Operating Income</b>	<b>572,200</b>	<b>428,621</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>572,200</b>	<b>428,621</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	150	284	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	148,918	199,359	10
Miscellaneous Nonoperating Income (421)	2,643	2,378	11
<b>Total Other Income</b>	<b>151,711</b>	<b>202,021</b>	
<b>Total Income</b>	<b>723,911</b>	<b>630,642</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>723,911</b>	<b>630,642</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	86,021	86,972	14
Amortization of Debt Discount and Expense (428)	3,440	3,062	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,548		17
Other Interest Expense (431)	0	19,873	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>105,009</b>	<b>109,907</b>	
<b>Net Income</b>	<b>618,902</b>	<b>520,735</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,826,394	1,847,390	20
Balance Transferred from Income (433)	618,902	520,735	21
Miscellaneous Credits to Surplus (434)	0	(6,855)	22
Miscellaneous Debits to Surplus--Debit (435)	0	534,876	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>2,445,296</b>	<b>1,826,394</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>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on Investments	97,061	5
Interest on Hi-Level Assessments (Through Village)	11,769	6
Interest on Advance to TID Fund	45,236	7
Prior Year Interest Adjustment	(5,148)	8
<b>Total (Acct. 419):</b>	<b>148,918</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
TID Share of Debt Issuance Costs	2,643	9
<b>Total (Acct. 421):</b>	<b>2,643</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)	1,631				1,631	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	266				266	3
Materials					0	4
Taxes	20				20	5
<b>Other (list by major classes):</b>						
Outside Services	1,119				1,119	6
Employee Benefits	76				76	7
<b>Total costs and expenses</b>	<b>1,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,481</b>	
<b>Net income (or loss)</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</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	1,539,786	0	0	0	1,539,786	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>1,539,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,539,786</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	269,501		<b>269,501</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	266		266	6
Other nonutility expenses			0	7
Water utility plant accounts	11,236		11,236	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
<b>Total Payroll</b>	<b>281,003</b>	<b>0</b>	<b>281,003</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,126,668	9,616,442	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,117,670	1,947,808	2
<b>Net Utility Plant</b>	<b>8,008,998</b>	<b>7,668,634</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	895,189	943,954	5
Other Investments (124)	0		6
Special Funds (125)	772,560	665,275	7
<b>Total Other Property and Investments</b>	<b>1,667,749</b>	<b>1,609,229</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	312,139	9,964	8
Temporary Cash Investments (132)	1,060,441	1,098,260	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	350,289	94,087	11
Other Accounts Receivable (143)	61,346	21,327	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,237	51,852	14
Materials and Supplies (150)	26,434	26,608	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,853,886</b>	<b>1,302,098</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,983	38,423	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>34,983</b>	<b>38,423</b>	
<b>Total Assets and Other Debits</b>	<b>11,565,616</b>	<b>10,618,384</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,923,111	1,923,111	<b>21</b>
Appropriated Earned Surplus (215)	780,724	780,724	<b>22</b>
Unappropriated Earned Surplus (216)	2,445,296	1,826,394	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,149,131</b>	<b>4,530,229</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,605,119	1,695,420	<b>24</b>
Advances from Municipality (223)	203,611	278,016	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,808,730</b>	<b>1,973,436</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	65,250	39,985	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	7,936	8,845	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>73,186</b>	<b>48,830</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)		33,145	<b>35</b>
Other Deferred Credits (253)	67,383	36,881	<b>36</b>
<b>Total Deferred Credits</b>	<b>67,383</b>	<b>70,026</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)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,467,186	3,995,863	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>11,565,616</b>	<b>10,618,384</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)	10,126,668	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,126,668	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,117,670	0	0	0	10
<b>Total Accumulated Provision</b>	2,117,670	0	0	0	
<b>Net Utility Plant</b>	8,008,998	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)	
<b>Balance first of year</b>	1,947,808				<b>1,947,808</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	184,425				<b>184,425</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,917				<b>7,917</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>192,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,342</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	22,480				<b>22,480</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>22,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,480</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,117,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,117,670</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.96%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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	1
Water utility	26,434	26,608	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>26,434</b>	<b>26,608</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>				
Revenue Bonds - 1993	236	0	745	1
Revenue Bonds - 1996	2,643	0	34,238	2
<b>Total</b>			<b>34,983</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<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	1,923,111	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,923,111</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)	
\$950,000 - 1993	06/28/1993	12/01/2003	5.00%	615,119	<b>1</b>
\$990,000 - 1996	02/01/1996	12/01/2016	5.00%	990,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,605,119</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>Advances (223)</b>					
G.O. Bonds (Partial)	07/16/1989	06/01/1999	6.00%	95,000	<b>1</b>
STFL - North Hudson Tower	03/15/1994	03/15/1999	4.00%	19,011	<b>2</b>
1st Street Advance	01/01/1993	12/31/2002	5.00%	89,600	<b>3</b>
<b>Total for Account 223</b>				<b>203,611</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	170,069	2
Charged electric department expense		3
Charged sewer department expense	2,681	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>172,750</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	148,725	6
Social Security taxes	20,833	7
PSC Remainder Assessment	2,432	8
<b>Other (explain):</b>		
1996 Prior Year Additional Expense Not on PSC Report	760	9
<b>Total payments and other debits</b>	<u>172,750</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
\$950,000 - 1993	3,066	35,756	36,145	2,677	1
\$990,000 - 1996	4,189	50,265	50,265	4,189	2
<b>Subtotal</b>	<b>7,255</b>	<b>86,021</b>	<b>86,410</b>	<b>6,866</b>	
<b>Advances from Municipality (223)</b>					
G.O. Bonds - 1989	760	1,773	2,533	0	3
STFL	830	783	1,049	564	4
Advances Due City - 1989 Refunded Issue	0	7,121	6,615	506	5
Advances Due City 1st Street	0	5,871	5,871	0	6
<b>Subtotal</b>	<b>1,590</b>	<b>15,548</b>	<b>16,068</b>	<b>1,070</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,845</b>	<b>101,569</b>	<b>102,478</b>	<b>7,936</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	3,995,863					<b>3,995,863</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	115,016					<b>115,016</b>	<b>2</b>
For Mains	83,075					<b>83,075</b>	<b>3</b>
<b>Other (specify):</b>							
For Hydrants	8,063					<b>8,063</b>	<b>4</b>
For North Hudson Booster	67,109					<b>67,109</b>	<b>5</b>
For Water Tower	198,060					<b>198,060</b>	<b>6</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>7</b>
<b>Balance End of Year</b>	<b>4,467,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,467,186</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</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>		
Advance to TID #4 - MRB Proceeds	895,189	1
<b>Total (Acct. 123):</b>	<b>895,189</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Investment - Bond Reserve	19,000	3
Investment - Impact Assessments	302,927	4
Investment - Special Redemption Fund	241,716	5
Investment - Depreciation Fund	75,000	6
Investment - 96 Bond Reserve	99,000	7
Investment - Impact Fees	34,917	8
<b>Total (Acct. 125):</b>	<b>772,560</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	350,289	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>350,289</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Miscellaneous Accounts Receivable	40,163	16
Due from Village of North Hudson	21,183	17
<b>Total (Acct. 143):</b>	<b>61,346</b>	
<b>Receivables from Municipality (145):</b>		
Due from Tax Agency Fund	43,237	18
<b>Total (Acct. 145):</b>	<b>43,237</b>	
<b>Prepayments (165):</b>		
NONE		19
<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		20
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Deferred Credit - Impact Fees	33,145	23
Deferred Credit - Other	34,238	24
<b>Total (Acct. 253):</b>	<b>67,383</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	9,871,555	0	0	0	9,871,555	1
Materials and Supplies	26,521	0	0	0	26,521	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,032,739	0	0	0	2,032,739	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,231,524	0	0	0	4,231,524	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,633,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,633,813</b>	
Net Operating Income	572,200	0	0	0	572,200	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	15.75%	N/A	N/A	N/A	15.75%	

## 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	1,923,111	1
Appropriated Earned Surplus	780,724	2
Unappropriated Earned Surplus	2,135,845	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,839,680</b>	
<b>Net Income</b>		
Net Income	618,902	5
<b>Percent Return on Proprietary Capital</b>	<b>12.79%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

A/C 252 - Unapplied Impact Fees

A/C 253 - TID Share of debt issuance costs. Amortized to A/C #421 over same period as costs being amortized.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,455,404	1
<b>Total Sales of Water</b>	<b>1,455,404</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	12,432	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	49,483	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,467	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>84,382</b>	
<b>Total Operating Revenues</b>	<b>1,539,786</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	170,340	9
Water Treatment Expenses (630-635)	36,815	10
Transmission and Distribution Expenses (640-655)	106,941	11
Customer Accounts Expenses (901-904)	67,229	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	231,767	14
<b>Total Operation and Maintenance Expenses</b>	<b>613,092</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	184,425	15
Amortization Expense (404-407)		16
Taxes (408)	170,069	17
<b>Total Other Operating Expenses</b>	<b>354,494</b>	
<b>Total Operating Expenses</b>	<b>967,586</b>	
<b>NET OPERATING INCOME</b>	<b>572,200</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				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,591	244,315	674,279	4
Commercial	446	147,453	271,934	5
Industrial	50	21,876	36,900	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,087</b>	<b>413,644</b>	<b>983,113</b>	
Private Fire Protection Service (462)	91		58,662	7
Public Fire Protection Service (463)	2		375,375	8
Other Sales to Public Authorities (464)	48	21,035	38,254	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>4,228</b>	<b>434,679</b>	<b>1,455,404</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>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	375,375	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>375,375</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	12,432	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>12,432</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Tower Leasing	49,483	8
<b>Total Rents from Water Property (472)</b>	<b>49,483</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	12,954	10
<b>Other (specify):</b>		
Initial Fees	4,733	11
Insurance Refunds	3,765	12
Various	1,015	13
<b>Total Other Water Revenues (474)</b>	<b>22,467</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<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)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	63,038	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	63,764	7
Operation Supplies and Expenses (623)	17,310	8
Maintenance of Pumping Plant (625)	26,228	9
<b>Total Pumping Expenses</b>	<b>170,340</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	21,812	10
Chemicals (631)	9,762	11
Operation Supplies and Expenses (632)	4,635	12
Maintenance of Water Treatment Plant (635)	606	13
<b>Total Water Treatment Expenses</b>	<b>36,815</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	42,297	14
Operation Supplies and Expenses (641)	4,396	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,786	16
Maintenance of Mains (651)	34,368	17
Maintenance of Services (652)	5,963	18
Maintenance of Meters (653)	8,370	19
Maintenance of Hydrants (654)	4,218	20
Maintenance of Other Plant (655)	543	21
<b>Total Transmission and Distribution Expenses</b>	<b>106,941</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)	14,661	<b>22</b>
Accounting and Collecting Labor (902)	47,178	<b>23</b>
Supplies and Expenses (903)	5,390	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>67,229</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)	80,515	<b>27</b>
Office Supplies and Expenses (921)	40,334	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	15,254	<b>30</b>
Property Insurance (924)	18,771	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	76,893	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)		<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>231,767</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>613,092</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		148,725	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,681	2
<b>Net property tax equivalent</b>		<b>146,044</b>	
Social Security		20,833	3
PSC Remainder Assessment		2,432	4
Other (specify): 1996 Prior Year Additional Expense Not on PSC Report		760	5
<b>Total tax expense</b>		<b>170,069</b>	

### 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			Saint Croix				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235755				3
County tax rate	mills		5.137375				4
Local tax rate	mills		7.728801				5
School tax rate	mills		12.336485				6
Voc. school tax rate	mills		1.815816				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>27.254232</b>				<b>10</b>
Less: state credit	mills		2.044700				11
<b>Net tax rate</b>	mills		<b>25.209532</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.728801</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.152301</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills						<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.881102</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.254232</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802852</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.209532</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.239511</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,616,442</b>	9,616,442				22
Materials & Supplies	\$	<b>26,608</b>	26,608				23
<b>Subtotal</b>	\$	<b>9,643,050</b>	<b>9,643,050</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,718,636</b>	1,718,636				25
<b>Taxable Assets</b>	\$	<b>7,924,414</b>	<b>7,924,414</b>				<b>26</b>
Assessment Ratio	dec.		0.848185				27
<b>Assessed Value</b>	\$	<b>6,721,369</b>	<b>6,721,369</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.239511</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>136,037</b>	<b>136,037</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>148,725</b>					<b>34</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)	17,371		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	333,296		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	10,652		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>361,319</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	771,149		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	337,054		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	52,246		20
<b>Total Pumping Plant</b>	<b>1,161,449</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	664,833		23
<b>Total Water Treatment Plant</b>	<b>664,833</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,745		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)			17,371	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)			333,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,652	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>361,319</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			771,149	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			337,054	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,246	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,161,449</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			664,833	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>664,833</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			39,499	24
Structures and Improvements (341)			26,745	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)	1,649,078		26
Transmission and Distribution Mains (343)	3,892,001	265,667	27
Fire Mains (344)			28
Services (345)	694,553	128,562	29
Meters (346)	392,299	72,727	30
Hydrants (348)	536,495	39,798	31
Other Transmission and Distribution Plant (349)	589		32
<b>Total Transmission and Distribution Plant</b>	<b>7,231,259</b>	<b>506,754</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	31,997	1,782	35
Computer Equipment (391.1)	14,662		36
Transportation Equipment (392)	98,388	22,586	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	14,924	785	39
Laboratory Equipment (395)	1,278		40
Power Operated Equipment (396)			41
Communication Equipment (397)	5,217	799	42
SCADA Equipment (397.1)	9,000		43
Miscellaneous Equipment (398)	14,216		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>197,582</b>	<b>25,952</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,616,442</b>	<b>532,706</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,616,442</b>	<b>532,706</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)			1,649,078 26
Transmission and Distribution Mains (343)	11,360		4,146,308 27
Fire Mains (344)			0 28
Services (345)	4,275		818,840 29
Meters (346)	3,945		461,081 30
Hydrants (348)	2,900		573,393 31
Other Transmission and Distribution Plant (349)			589 32
<b>Total Transmission and Distribution Plant</b>	<b>22,480</b>	<b>0</b>	<b>7,715,533</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			327 33
Structures and Improvements (390)			7,573 34
Office Furniture and Equipment (391)			33,779 35
Computer Equipment (391.1)			14,662 36
Transportation Equipment (392)			120,974 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,709 39
Laboratory Equipment (395)			1,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,016 42
SCADA Equipment (397.1)			9,000 43
Miscellaneous Equipment (398)			14,216 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>223,534</b>
<b>Total utility plant in service directly assignable</b>	<b>22,480</b>	<b>0</b>	<b>10,126,668</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>22,480</b>	<b>0</b>	<b>10,126,668</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			30,521	<b>30,521</b>	1
February			28,480	<b>28,480</b>	2
March			31,746	<b>31,746</b>	3
April			33,668	<b>33,668</b>	4
May			43,415	<b>43,415</b>	5
June			62,136	<b>62,136</b>	6
July			45,642	<b>45,642</b>	7
August			53,690	<b>53,690</b>	8
September			42,435	<b>42,435</b>	9
October			36,324	<b>36,324</b>	10
November			31,105	<b>31,105</b>	11
December			31,570	<b>31,570</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>470,732</b>	<b>470,732</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				12,348	13
Less: Other utility use				3,068	14
Other utility use explanation:					15
Stations, Pre-lube, lawn water, ice rinks, fire					
Water pumped into distribution system				<b>455,316</b>	16
Less: Water sold				434,679	17
Losses and unaccounted for				<b>20,637</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>5%</b>	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				2,993	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year				627	24
Date of minimum: 12/2/1997					25
Total KWH used for pumping for the year				950,950	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>	
560 GRAY STREET	3	543	16	720,000	Yes	<b>1</b>
300 7TH STREET	4	522	16	864,000	Yes	<b>2</b>
600 LEMON STREET NORTH	5	504	12	720,000	Yes	<b>3</b>
1625 LIVINGSTONE ROAD	6	611	16	1,296,000	Yes	<b>4</b>
719 4TH STREET NORTH	7	522	18	1,008,000	Yes	<b>5</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	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	JOHNSTON	DEMING	LAYNE	5
Year Installed	1953	1961	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1953	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 BOOSTER 2	5	6	14
Location	300 7TH STREET	600 LEMON ST. NORTH	1625 LIVINGSTONE ROAD	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	PEERLESS	JOHNSTON	18
Year Installed	1961	1961	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	500	900	21
Pump Motor or Standby Engine Mfr	US	GE	GE	23
Year Installed	1961	1961	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	150	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)	1
Identification	7	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	1
Location	719 4TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	AURORA	5
Year Installed	1991	1985	1985	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1991	1985	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	20	20	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	BOOSTER 10 NORTH 3			14
Location	654 10TH STREET NORTH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	100			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1985			23
Type	ELECTRIC			24
Horsepower	10			25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	3 4
Year constructed		1953	1961	5 6
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)		185	34	9 10
Total capacity in gallons		150,000	1,000,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)		PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.7200	0.8640	20 21 22
Is a corrosion control chemical used (yes, no)?		N	N	23 24
Is water fluoridated (yes, no)?		Y	Y	25

## 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	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1961	1980		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	103	190		6
Total capacity in gallons	150,000	500,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y		Y	14

## 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	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1987	1994	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		239	185	6
Total capacity in gallons		200,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	423				423
M	D	1.000	3,305		387		2,918
M	D	1.250	422				422
M	D	2.000	7,516		60		7,456
M	D	4.000	21,790		497		21,293
M	D	6.000	94,422	3,161	1,896		95,687
M	D	8.000	61,917	3,278			65,195
M	D	10.000	26,371				26,371
M	D	12.000	58,729	2,899			61,628
M	S	12.000	160				160
M	S	16.000	387				387
<b>Total Within Municipality</b>			<b>275,442</b>	<b>9,338</b>	<b>2,840</b>	<b>0</b>	<b>281,940</b>
<b>Total Utility</b>			<b>275,442</b>	<b>9,338</b>	<b>2,840</b>	<b>0</b>	<b>281,940</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	0.750	1,691	5	53		1,643		1
M	1.000	490	128	1		617		2
M	1.250	29		1		28		3
M	1.500	92	2	1		93		4
M	2.000	53	5			58		5
M	3.000	4				4		6
M	4.000	45	16			61		7
M	6.000	75				75		8
M	8.000	52				52		9
M	10.000	3				3		10
<b>Total Utility</b>		<b>2,534</b>	<b>156</b>	<b>56</b>	<b>0</b>	<b>2,634</b>	<b>0</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)	
0.625	3,713	258	57		3,914	315	1
0.750	63	8	4		67	8	2
1.000	111	10	4		117	21	3
1.250	10		2		8	2	4
1.500	63	6	2		67	17	5
2.000	34	2			36	7	6
2.500	3				3	0	7
3.000	21	1	1		21	4	8
4.000	1				1	0	9
8.000	3				3	0	10
10.000	2				2	0	11
<b>Total:</b>	<b>4,024</b>	<b>285</b>	<b>70</b>	<b>0</b>	<b>4,239</b>	<b>374</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)	
0.625	3,647	197	12	4	3	51	3,914	1
0.750	26	32	2			7	67	2
1.000	12	84	10	5	2	4	117	3
1.250	2	4		2			8	4
1.500	3	40	7	9	1	7	67	5
2.000	2	25		7		2	36	6
2.500						3	3	7
3.000		11	3	6		1	21	8
4.000					1		1	9
8.000					3		3	10
10.000					2		2	11
<b>Total:</b>	<b>3,692</b>	<b>393</b>	<b>34</b>	<b>33</b>	<b>12</b>	<b>75</b>	<b>4,239</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	511	24	7	0	528	2
<b>Total Fire Hydrants</b>	<b>511</b>	<b>24</b>	<b>7</b>	<b>0</b>	<b>528</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	528
Number of distribution system valves end of year:	1,066
Number of distribution valves operated during year:	184

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## WATER OPERATING SECTION FOOTNOTES

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

1997 Reported Expenses include additional items pertaining to 1996 that were not reported on the 1996 PSC Report. A detail of those items is included below.

Reduction of 1996 Interest Income FMHA Investments	(5,148)
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Additional Expenses to Redistribute

Administrator's Wages and Fringe Benefits

Administrative & General Salaries and Wages	(9,988)
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Administrative & General Fringe Benefits	(2,371)
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Taxes	(760)
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Total 1996 Items Included on 1997 PSC Report	(18,267)
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### Water Utility Plant in Service (Page W-08)

Transportation Equipment (392)

Purchased a 1997 Chevy 4x4 Pickup.

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### Water Mains (Page W-15)

Some footage was financed directly by developers. Other additions were financed by general city funds and may be subject to assessments upon final completion of the projects.

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### Water Services (Page W-16)

Water Lateral Installation Charge

3/4" or 1" metal water service \$700.00 + actual cost of opening and closing street.

Larger sized services - Actual Cost.

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