



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

Principal Office: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I ALAN CHRISTIANSON of
(Person responsible for accounts)

LADYSMITH MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/25/1998
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LADYSMITH MUNICIPAL WATER UTILITY

Utility Address: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL P. DUTENHOEFER

Title: COMPTROLLER

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centuryinter.net

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

Name: MR STEPHEN OTTO

Title: C.P.A.

Office Address: TRACEY & THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

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: MR STEPHEN OTTO

Title: C.P.A.

Office Address: TRACEY & THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/21/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM R. CHRISTIANSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 553 - 2260

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centuryinter.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR KEN BROWN
 - MR DAN GUDIS
 - MRS ROBIN HEDERER
 - MRS WINNIE LEE
 - MR JOHN POHLMAN
 - MR STAN SCHMIT
 - DR DALE SCHULTZ
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	441,498	421,700	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	243,606	220,908	2
Depreciation Expense (403)	65,769	63,038	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,064	84,523	5
Total Operating Expenses	392,439	368,469	
Net Operating Income	49,059	53,231	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,059	53,231	
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)	28,845	23,291	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	28,845	23,291	
Total Income	77,904	76,522	
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	77,904	76,522	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	77,904	76,522	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	648,421	571,899	20
Balance Transferred from Income (433)	77,904	76,522	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	726,325	648,421	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	28,845	5
Total (Acct. 419):	28,845	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	441,498	0	0	0	441,498	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE				0	0	6
Revenues subject to Wisconsin Remainder Assessment	441,498	0	0	0	441,498	

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	86,325		86,325	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	413		413	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	150		150	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	86,888	0	86,888	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,399,181	3,201,226	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,016,126	960,213	2
Net Utility Plant	2,383,055	2,241,013	
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)	0	0	6
Special Funds (125)	340,163	260,809	7
Total Other Property and Investments	340,163	260,809	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	381,550	326,304	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,099	90,717	11
Other Accounts Receivable (143)	800	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	330	185	14
Materials and Supplies (150)	19,818	21,937	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	489,597	439,143	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	1,662	20
Total Deferred Debits	0	1,662	
Total Assets and Other Debits	3,212,815	2,942,627	

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)	652,783	584,440	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	726,325	648,421	23
Total Proprietary Capital	1,379,108	1,232,861	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,979	30,923	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	77,164	78,634	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	82,143	109,557	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,323	1,323	36
Total Deferred Credits	1,323	1,323	
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)	1,750,240	1,598,886	41
Total Liabilities and Other Credits	3,212,814	2,942,627	

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)	3,380,603	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	18,578				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,399,181	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,016,126	0	0	0	10
Total Accumulated Provision	1,016,126	0	0	0	
Net Utility Plant	2,383,055	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	960,213				960,213	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,769				65,769	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,138				3,138	6
Accruals charged other						7
accounts (specify):						8
NONE					0	9
Salvage	2,889				2,889	10
Other credits (specify):						11
NONE					0	12
Total credits	71,796	0	0	0	71,796	13
Debits during year						14
Book cost of plant retired	15,722				15,722	15
Cost of removal	161				161	16
Other debits (specify):						17
NONE					0	18
Total debits	15,883	0	0	0	15,883	19
Balance End of Year	1,016,126	0	0	0	1,016,126	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,818	21,937
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	19,818	21,937

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	584,440	1
Changes during year (explain):		
Capital paid in related to E. 14th Street project (TID #5)	68,343	2
Balance end of year	652,783	

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

NONE

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,634	1
Accruals:		
Charged water department expense	83,064	2
Charged electric department expense		3
Charged sewer department expense	1,249	4
Other (explain):		
Charged to plant accounts	32	5
Charged to accumulated depreciation	11	6
Total Accruals and other credits	84,356	
Taxes paid during year:		
County, state and local taxes	78,634	7
Social Security taxes	6,647	8
PSC Remainder Assessment	545	9
Other (explain):		
NONE	0	10
Total payments and other debits	85,826	
Balance end of year	77,164	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	1,598,886					1,598,886	1
Add credits during year:							
For Services	3,350					3,350	2
For Mains	128,223					128,223	3
Other (specify):							
FOR HYDRANTS (EDA GRANT)	19,781					19,781	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,750,240	0	0	0	0	1,750,240	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,293					128,293	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Plant Replacement Fund	340,163	3
Total (Acct. 125):	340,163	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	87,099	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	87,099	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Contributions for laterals due from customers	800	11
Total (Acct. 143):	800	
Receivables from Municipality (145):		
Delinquent billings placed on the 1997 Taxroll	330	12
Total (Acct. 145):	330	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Customer contribution held until extension takes place	1,323	17
Total (Acct. 253):	1,323	

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	3,290,804	0	0	0	3,290,804	1
Materials and Supplies	20,877	0	0	0	20,877	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	988,169	0	0	0	988,169	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,674,563	0	0	0	1,674,563	6
Other (specify):						
NONE					0	7
Average Net Rate Base	648,949	0	0	0	648,949	
Net Operating Income	49,059	0	0	0	49,059	8
Net Operating Income as a percent of Average Net Rate Base						
	7.56%	N/A	N/A	N/A	7.56%	

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	618,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	687,373	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,305,984	
Net Income		
Net Income	77,904	5
Percent Return on Proprietary Capital	5.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

The utility had two major extension projects during the year.

Doughty Road Extension: 4,236 feet of 12" main, 607 feet of 8" main, and 10 hydrants

East 14th Street: 941 feet of 8" main and 2 hydrants

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

The utility installed a sodium silicate treatment system during the year which commenced operation and has resulted in increased water treatment costs.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	436,040	1
Total Sales of Water	436,040	
Other Operating Revenues		
Forfeited Discounts (470)	1,221	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,237	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,458	
Total Operating Revenues	441,498	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	821	8
Pumping Expenses (620-625)	36,531	9
Water Treatment Expenses (630-635)	14,689	10
Transmission and Distribution Expenses (640-655)	51,630	11
Customer Accounts Expenses (901-904)	2,487	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	137,448	14
Total Operation and Maintenance Expenses	243,606	
Other Operating Expenses		
Depreciation Expense (403)	65,769	15
Amortization Expense (404-407)		16
Taxes (408)	83,064	17
Total Other Operating Expenses	148,833	
Total Operating Expenses	392,439	
NET OPERATING INCOME	49,059	

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	75	171	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	75	171	
Metered Sales to General Customers (461)				
Residential	1,243	60,319	162,089	4
Commercial	208	36,740	68,486	5
Industrial	31	21,899	26,356	6
Total Metered Sales to General Customers (461)	1,482	118,958	256,931	
Private Fire Protection Service (462)	28		14,651	7
Public Fire Protection Service (463)	1		136,279	8
Other Sales to Public Authorities (464)	33	21,899	28,008	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,545	140,932	436,040	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	136,279	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)	136,279	
Forfeited Discounts (470):		
Customer late payment charges	1,221	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,221	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	3,270	11
Miscellaneous	967	12
Total Other Water Revenues (474)	4,237	
Amortization of Construction Grants (475):		
NONE		13
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)		3
Maintenance of Water Source Plant (605)	821	4
Total Source of Supply Expenses	821	
 PUMPING EXPENSES		
Operation Labor (620)	11,338	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,729	7
Operation Supplies and Expenses (623)	2,471	8
Maintenance of Pumping Plant (625)	5,993	9
Total Pumping Expenses	36,531	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,125	10
Chemicals (631)	10,510	11
Operation Supplies and Expenses (632)	3,054	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	14,689	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,216	14
Operation Supplies and Expenses (641)	2,967	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,648	16
Maintenance of Mains (651)	7,025	17
Maintenance of Services (652)	6,570	18
Maintenance of Meters (653)	3,809	19
Maintenance of Hydrants (654)	7,831	20
Maintenance of Other Plant (655)	7,564	21
Total Transmission and Distribution Expenses	51,630	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,369	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	1,118	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	2,487	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,387	27
Office Supplies and Expenses (921)	3,165	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,700	30
Property Insurance (924)	1,178	31
Injuries and Damages (925)	9,939	32
Employee Pensions and Benefits (926)	78,658	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,060	35
Transportation Expenses (933)	7,361	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	137,448	
 Total Operation and Maintenance Expenses	 243,606	

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		77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Per PSC prescribed method	1,249	2
Net property tax equivalent		75,915	
Social Security	Direct based on payroll	6,604	3
PSC Remainder Assessment		545	4
Other (specify): NONE			5
Total tax expense		<u>83,064</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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230285				3
County tax rate	mills		7.215968				4
Local tax rate	mills		6.795178				5
School tax rate	mills		16.524016				6
Voc. school tax rate	mills		1.773682				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.539129				10
Less: state credit	mills		2.907939				11
Net tax rate	mills		29.631190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.795178				14
Combined School Tax Rate	mills		18.297698				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.092876				17
Total Tax Rate	mills		32.539129				18
Ratio of Local and School Tax to Total	dec.		0.771160				19
Total tax net of state credit	mills		29.631190				20
Net Local and School Tax Rate	mills		22.850390				21
Utility Plant, Jan. 1	\$	3,201,226	3,201,226				22
Materials & Supplies	\$	21,937	21,937				23
Subtotal	\$	3,223,163	3,223,163				24
Less: Plant Outside Limits	\$	169,438	169,438				25
Taxable Assets	\$	3,053,725	3,053,725				26
Assessment Ratio	dec.		0.868488				27
Assessed Value	\$	2,652,124	2,652,124				28
Net Local & School Rate	mills		22.850390				29
Tax Equiv. Computed for Current Year	\$	60,602	60,602				30
Tax Equivalent per 1994 PSC Report	\$	77,164					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	77,164					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)	0	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,002		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)	189,004		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	200,936	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	40,813		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,704	10,589	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	100,517	10,589	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,523	5,247	23
Total Water Treatment Plant	7,523	5,247	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,500		24
Structures and Improvements (341)	0		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)			8,002	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)			189,004	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,930	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	200,936	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,813	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,378		68,915	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	1,378	0	109,728	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,770	23
Total Water Treatment Plant	0	0	12,770	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,500	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)	406,101		26
Transmission and Distribution Mains (343)	1,714,347	136,161	27
Fire Mains (344)	0		28
Services (345)	248,701	5,554	29
Meters (346)	125,852	2,946	30
Hydrants (348)	175,092	25,045	31
Other Transmission and Distribution Plant (349)	1,101		32
Total Transmission and Distribution Plant	2,672,694	169,706	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,022		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,164	1,370	36
Transportation Equipment (392)	87,365	659	37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	10,404	7,748	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	86,410		41
Communication Equipment (397)	700		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,659		44
Other Tangible Property (399)	0		45
Total General Plant	219,336	9,777	
Total utility plant in service directly assignable	3,201,006	195,319	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,201,006	195,319	

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)			406,101 26
Transmission and Distribution Mains (343)	6,600		1,843,908 27
Fire Mains (344)			0 28
Services (345)	700		253,555 29
Meters (346)	5,071		123,727 30
Hydrants (348)	1,000		199,137 31
Other Transmission and Distribution Plant (349)			1,101 32
Total Transmission and Distribution Plant	13,371	0	2,829,029
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,022 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)	973		11,561 36
Transportation Equipment (392)			88,024 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			18,152 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			86,410 41
Communication Equipment (397)			700 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
Total General Plant	973	0	228,140
Total utility plant in service directly assignable	15,722	0	3,380,603
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,722	0	3,380,603

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			15,591	15,591	1
February			15,812	15,812	2
March			16,817	16,817	3
April			13,716	13,716	4
May			14,123	14,123	5
June			15,782	15,782	6
July			14,732	14,732	7
August			14,611	14,611	8
September			14,366	14,366	9
October			14,044	14,044	10
November			12,856	12,856	11
December			12,770	12,770	12
Total for year	0	0	175,220	175,220	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				7,573	14
Other utility use explanation:					15
Freeze up prevention 5,886 Hydrant Flushing 1,042					
Tower Flushing 81 Main Construction 167 Leak 110 Other 287					
Water pumped into distribution system				167,647	16
Less: Water sold				140,932	17
Losses and unaccounted for				26,715	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
n/a					
Maximum gallons pumped by all methods in any one day during reporting year				722,000	21
Date of maximum: 6/23/1997					22
Cause of maximum:					23
Hydrant flushing / 95 degree temperatures					
Minimum gallons pumped by all methods in any one day during reporting year				330,000	24
Date of minimum: 12/9/1997					25
Total KWH used for pumping for the year				234,712	26
If water is purchased: Vendor Name: N / A					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)	
E. 14TH STREET S.	WELL #2	76	16	42,819	Yes	1
E. 14TH STREET S.	WELL #3	104	16	90,918	Yes	2
WORDEN AVENUE E.	WELL #4	97	16	0	No	3
E. 3RD STREET N.	WELL #5	88	16	294,430	Yes	4
BARNETT ROAD	WELL #6	77	16	51,888	Yes	5

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	WELL #2	WELL #3	WELL #4	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. WORDEN AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1949	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	380	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6		14
Location	E. 3RD STREET N.	BARNETT ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1959	1985		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	130		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		23
Year Installed	1959	1985		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	15		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1914	1980	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	144	119	6
Total capacity in gallons	100,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	206				206
M	D	1.250	11				11
P	D	1.500	210				210
M	D	2.000	210				210
M	D	2.500	7,043				7,043
M	D	3.000	180				180
M	D	4.000	25,249				25,249
A	D	6.000	3,320				3,320
M	D	6.000	68,888		660		68,228
M	S	6.000	430				430
P	D	6.000	2,749				2,749
M	D	8.000	22,947	1,548			24,495
M	S	8.000	150				150
P	D	8.000	1,080				1,080
M	D	10.000	23,706				23,706
M	S	10.000	60				60
P	D	10.000	4,291				4,291
M	D	12.000	4,752	4,236			8,988
P	D	12.000	5,272				5,272
Total Within Municipality			170,754	5,784	660	0	175,878
M	D	4.000	600				600
M	D	10.000	9,100				9,100
P	D	12.000	300				300
Total Outside of Municipality			10,000	0	0	0	10,000
Total Utility			180,754	5,784	660	0	185,878

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	1,192	1	1		1,192	117	1
M	1.000	185	6			191	22	2
M	1.500	13				13		3
M	2.000	43	1	1		43	1	4
M	3.000	4				4	1	5
M	4.000	5	1			6		6
M	8.000	4				4		7
P	12.000	1				1		8
Total Utility		1,447	9	2	0	1,454	141	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,538		101		1,437	214	1
1.000	74				74	9	2
1.500	15			1	16	11	3
2.000	40	2	4	3	41	21	4
3.000	4	2	1		5	2	5
4.000	2				2	1	6
Total:	1,673	4	106	4	1,575	258	

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	1,239	132	11	12		43	1,437	1
1.000	4	48	8	7		7	74	2
1.500		7	4	5			16	3
2.000		18	8	15			41	4
3.000		3		2			5	5
4.000				2			2	6
Total:	1,243	208	31	43	0	50	1,575	

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	13				13	1
Within Municipality	222	12	1		233	2
Total Fire Hydrants	235	12	1	0	246	
Flushing Hydrants						
	0				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:	246
Number of distribution system valves end of year:	459
Number of distribution valves operated during year:	274

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 325 Electric Pumping equipment is for the addition of underground electrical service to water supply wells #2 and #3 and related removal of old wiring and switching.

Account 332 Water Treatment Equipment is for the addition of new sodium silicate treatment system.

Account 343 through 348 is for changes as indicated on the statistical schedules.

Account 391.1 Computer Equipemnt is for the addition of the billing clerk's P166+ workstation and removal of old equipment.

Account 392 Transportation Equipment is for the addition of a tool box attached to a utility truck.

Account 394 Tools were for the additions of:

Power Valve Turner	\$4,759
Handle Rotary Drill	339
Excavation Box	2,650

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

Water treatment relates to sodium silicate injection which is considered by utility to be a corrosion control treatment. Injection system located at each wellhead and rated capacity has been calculated based on average of all well sites.

Water Mains (Page W-15)

Doughty Road extension of service was financed by contributions from a Federal EDA grant. 4,236 feet of 12" main and 607 feet of 8" main were added.

E. 14th Street extension of service was financed by capital paid in from the municipality through its TID #5. 941 feet of 8" main was added.

Water Services (Page W-16)

Four 1" services were charged to property owners based on authorized PSC rates of \$400 each. Larger services were charged to property owners at actual cost.

Two 1" services were financed through the municipality's tax incremental district #5.
