



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

Principal Office: 108 W. MAIN STREET
LITTLE CHUTE, WI 54140

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LITTLE CHUTE WATER DEPARTMENT

Utility Address: 108 W. MAIN STREET
LITTLE CHUTE, WI 54140

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE N. HAUG
Title: FINANCE DIRECTOR

Office Address:
108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380

Fax Number: (920) 788 - 7394

E-mail Address:

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

Name: VICKIE WENDT
Title:

Office Address: SCHUMAKER, ROMENESKO, & ASSOCIATES
2323 E. CAPITOL DRIVE
P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

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: SCHUMAKER, ROMENESKO & ASSOCIATES
Title:

Office Address: SCHUMAKER, ROMENESKO & ASSOCIATES
2323 E. CAPITOL DRIVE
P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GENE HOJAN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380

Fax Number: (920) 788 - 7394

E-mail Address:

Name: JEFF LAUTENSCHLAGER

Title: WATER PLANT FOREMAN

Office Address:

108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380

Fax Number: (920) 788 - 7394

E-mail Address:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MICHAEL BEVERS
 - TERRY HUITING
 - JOHN ROOYAKKERS, VILLAGE PRESIDENT
 - LARRY VAN LANKVELT, CHAIRPERSON
 - LEON VANDEN HEUVEL
 - THOMAS VERHAGEN
-

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,007,058	1,004,138	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	385,265	425,410	2
Depreciation Expense (403)	139,577	134,615	3
Amortization Expense (404-407)	0		4
Taxes (408)	157,093	157,021	5
Total Operating Expenses	681,935	717,046	
Net Operating Income	325,123	287,092	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	325,123	287,092	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	29,170	34,279	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	29,170	34,279	
Total Income	354,293	321,371	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	354,293	321,371	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	135,450	140,406	14
Amortization of Debt Discount and Expense (428)	18,562	19,313	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	11,197	4,633	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	165,209	164,352	
Net Income	189,084	157,019	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	462,545	305,526	20
Balance Transferred from Income (433)	189,084	157,019	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	651,629	462,545	

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 Special Funds and Operations Accounts	29,170	5
Total (Acct. 419):	29,170	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,007,058	0	0	0	1,007,058	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,007,058	0	0	0	1,007,058	

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	140,255		140,255	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	6,790		6,790	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	147,045	0	147,045	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,580,482	7,281,210	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,543,873	1,473,980	2
Net Utility Plant	6,036,609	5,807,230	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	1,595	1,595	6
Special Funds (125)	459,280	460,231	7
Total Other Property and Investments	460,875	461,826	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	52,960	54,265	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	107,074	82,978	11
Other Accounts Receivable (143)	0	100	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	367	2,288	14
Materials and Supplies (150)	10,744	11,185	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	5,176	1,074	17
Total Current and Accrued Assets	176,321	151,890	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	150,437	168,999	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	150,437	168,999	
Total Assets and Other Debits	6,824,242	6,589,945	

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)	516,073	516,073	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	651,629	462,545	23
Total Proprietary Capital	1,167,702	978,618	
LONG-TERM DEBT			
Bonds (221)	2,365,000	2,475,000	24
Advances from Municipality (223)	205,900	205,900	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,570,900	2,680,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	30,945	35,935	28
Payables to Municipality (233)	37,868	52,868	29
Customer Deposits (235)			30
Taxes Accrued (236)	147,591	147,591	31
Interest Accrued (237)	56,081	58,203	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	272,485	294,597	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,813,155	2,635,830	41
Total Liabilities and Other Credits	6,824,242	6,589,945	

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)	7,579,524	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)	958				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,580,482	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,543,873	0	0	0	10
Total Accumulated Provision	1,543,873	0	0	0	
Net Utility Plant	6,036,609	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	1,473,980				1,473,980	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,577				139,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,930				5,930	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	145,507	0	0	0	145,507	13
Debits during year						14
Book cost of plant retired	75,614				75,614	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	75,614	0	0	0	75,614	19
Balance End of Year	1,543,873	0	0	0	1,543,873	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,744	11,185
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	10,744	11,185

**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)				
1995 REVENUE BONDS	8,421	428	79,192	1
DEFERRED AMT ON 1995 REFUNDING	10,141	428	71,245	2
Total			150,437	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	516,073	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>516,073</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)	
1995 REVENUE BONDS	05/01/1995	08/01/2015	5.00%	2,365,000	1
Total Bonds (Account 221):				2,365,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 G.O. BOND ANTICIPATION NOTE	05/01/1995	05/01/2000	5.00%	205,900	1
Total for Account 223				205,900	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	147,591	1
Accruals:		
Charged water department expense	157,093	2
Charged electric department expense		3
Charged sewer department expense	2,978	4
Other (explain):		
NONE		5
Total Accruals and other credits	160,071	
Taxes paid during year:		
County, state and local taxes	147,591	6
Social Security taxes	10,965	7
PSC Remainder Assessment	1,515	8
Other (explain):		
NONE		9
Total payments and other debits	160,071	
Balance end of year	147,591	

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)					
1995 REVENUE BONDS	57,354	135,450	137,650	55,154	1
Subtotal	57,354	135,450	137,650	55,154	
Advances from Municipality (223)					
1995 G.O. BAN	849	11,197	11,119	927	2
Subtotal	849	11,197	11,119	927	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	58,203	146,647	148,769	56,081	

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	2,635,830					2,635,830	1
Add credits during year:							
For Services	20,268					20,268	2
For Mains	138,355					138,355	3
Other (specify):							
HYDRANTS	18,702					18,702	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,813,155	0	0	0	0	2,813,155	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS-WATERMAIN	1,595	2
Total (Acct. 124):	1,595	
Special Funds (125):		
BOND RESERVE FUND (1995 ISSUE)	254,126	3
SPECIAL REDEMPTION (1995 ISSUE)	105,154	4
DEPRECIATION RESERVE	100,000	5
Total (Acct. 125):	459,280	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	107,074	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	107,074	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER USER FEES CERTIFIED TO 1997 TAX ROLL	367	14
Total (Acct. 145):	367	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CAPITAL PROJECTS FUND	37,868	18
Total (Acct. 233):	37,868	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,426,354	0	0	0	7,426,354	1
Materials and Supplies	10,964	0	0	0	10,964	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,508,926	0	0	0	1,508,926	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,724,492	0	0	0	2,724,492	6
Other (specify):					0	7
Average Net Rate Base	3,203,900	0	0	0	3,203,900	
Net Operating Income	325,123	0	0	0	325,123	8
Net Operating Income as a percent of Average Net Rate Base	10.15%	N/A	N/A	N/A	10.15%	

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	516,073	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	557,087	3
Other (Specify):		4
Total Average Proprietary Capital	1,073,160	
Net Income		
Net Income	189,084	5
Percent Return on Proprietary Capital	17.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

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.

NONE

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

WATER UTILITY PLANT ACCOUNTS=METER INSTALLATION LABOR

Balance Sheet End-of-Year Account Balances (Page F-19)

(233) CONSTRUCTION COST INCURRED ON BEHALF OF THE WATER DEPARTMENT.

Identification and Ownership (Page iv)

Review completed 7/29/98 by RL. No letter necessary.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	993,185	1
Total Sales of Water	993,185	
Other Operating Revenues		
Forfeited Discounts (470)	2,398	2
Miscellaneous Service Revenues (471)	2,037	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,438	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,873	
Total Operating Revenues	1,007,058	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	62,776	9
Water Treatment Expenses (630-635)	68,133	10
Transmission and Distribution Expenses (640-655)	139,305	11
Customer Accounts Expenses (901-904)	21,300	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,751	14
Total Operation and Maintenance Expenses	385,265	
Other Operating Expenses		
Depreciation Expense (403)	139,577	15
Amortization Expense (404-407)		16
Taxes (408)	157,093	17
Total Other Operating Expenses	296,670	
Total Operating Expenses	681,935	
NET OPERATING INCOME	325,123	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,205	176,011	483,343	4
Commercial	226	42,749	98,448	5
Industrial	21	69,236	119,403	6
Total Metered Sales to General Customers (461)	3,452	287,996	701,194	
Private Fire Protection Service (462)	16		10,640	7
Public Fire Protection Service (463)	1		264,708	8
Other Sales to Public Authorities (464)	20	6,267	16,643	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 3,489	 294,263	 993,185	

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)	264,708	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)	264,708	
Forfeited Discounts (470):		
Customer late payment charges	2,398	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,398	
Miscellaneous Service Revenues (471):		
Fees for changing services & other charges for maintenance on customer premises.	2,037	7
Total Miscellaneous Service Revenues (471)	2,037	
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	9,438	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,438	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	850	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	58,801	7
Operation Supplies and Expenses (623)	513	8
Maintenance of Pumping Plant (625)	2,612	9
Total Pumping Expenses	62,776	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	850	10
Chemicals (631)	58,657	11
Operation Supplies and Expenses (632)	1,727	12
Maintenance of Water Treatment Plant (635)	6,899	13
Total Water Treatment Expenses	68,133	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	107,725	14
Operation Supplies and Expenses (641)	3,037	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	18,448	17
Maintenance of Services (652)	4,859	18
Maintenance of Meters (653)	2,721	19
Maintenance of Hydrants (654)	2,515	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	139,305	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,100	22
Accounting and Collecting Labor (902)	4,392	23
Supplies and Expenses (903)	14,808	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	21,300	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,338	27
Office Supplies and Expenses (921)	6,176	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,524	30
Property Insurance (924)	5,645	31
Injuries and Damages (925)	5,120	32
Employee Pensions and Benefits (926)	32,592	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,814	35
Transportation Expenses (933)	8,542	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	93,751	
 Total Operation and Maintenance Expenses	385,265	

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		147,591	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,978	2
Net property tax equivalent		144,613	
Social Security		10,965	3
PSC Remainder Assessment		1,515	4
Other (specify): NONE			5
Total tax expense		<u>157,093</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204100				3
County tax rate	mills		4.924600				4
Local tax rate	mills		7.974300				5
School tax rate	mills		12.982050				6
Voc. school tax rate	mills		1.722500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.807550				10
Less: state credit	mills		2.155100				11
Net tax rate	mills		25.652450				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.974300				14
Combined School Tax Rate	mills		14.704550				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.678850				17
Total Tax Rate	mills		27.807550				18
Ratio of Local and School Tax to Total	dec.		0.815564				19
Total tax net of state credit	mills		25.652450				20
Net Local and School Tax Rate	mills		20.921227				21
Utility Plant, Jan. 1	\$	7,281,210	7,281,210				22
Materials & Supplies	\$	11,185	11,185				23
Subtotal	\$	7,292,395	7,292,395				24
Less: Plant Outside Limits	\$	127,435	127,435				25
Taxable Assets	\$	7,164,960	7,164,960				26
Assessment Ratio	dec.		0.978600				27
Assessed Value	\$	7,011,630	7,011,630				28
Net Local & School Rate	mills		20.921227				29
Tax Equiv. Computed for Current Year	\$	146,692	146,692				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	147,591					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)	951		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	951	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	37,575		4
Structures and Improvements (311)	65,429		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	95,600		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	23,555		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	222,159	0	
PUMPING PLANT			
Land and Land Rights (320)	557		12
Structures and Improvements (321)	251,220		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	274,004	59,292	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	46,979		20
Total Pumping Plant	572,760	59,292	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	563,840		23
Total Water Treatment Plant	951,770	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	111,636		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)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	951	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			95,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	222,159	
PUMPING PLANT				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			251,220	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	55,000		278,296	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
Total Pumping Plant	55,000	0	577,052	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			563,840	23
Total Water Treatment Plant	0	0	951,770	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			111,636	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)	283,242		26
Transmission and Distribution Mains (343)	3,693,927	244,494	27
Fire Mains (344)			28
Services (345)	718,436	20,267	29
Meters (346)	283,924	35,298	30
Hydrants (348)	376,382	22,602	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	5,468,047	322,661	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,586		35
Computer Equipment (391.1)			36
Transportation Equipment (392)	25,695		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	28,217		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	57,498	0	
Total utility plant in service directly assignable	7,273,185	381,953	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	7,273,185	381,953	

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)			283,242 26
Transmission and Distribution Mains (343)	9,964		3,928,457 27
Fire Mains (344)			0 28
Services (345)			738,703 29
Meters (346)	10,080		309,142 30
Hydrants (348)	570		398,414 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,614	0	5,770,094
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,586 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			25,695 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,217 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	57,498
Total utility plant in service directly assignable	75,614	0	7,579,524
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75,614	0	7,579,524

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			37,248	37,248	1
February			34,588	34,588	2
March			35,667	35,667	3
April			35,654	35,654	4
May			36,943	36,943	5
June			38,266	38,266	6
July			38,036	38,036	7
August			38,936	38,936	8
September			37,259	37,259	9
October			39,375	39,375	10
November			33,908	33,908	11
December			36,387	36,387	12
Total for year	0	0	442,267	442,267	
Less: Measured or estimated water used in main flushing and water treatment during year				108,072	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				334,195	16
Less: Water sold				294,263	17
Losses and unaccounted for				39,932	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,546	21
Date of maximum: 7/25/1997					22
Cause of maximum:					23
HOT DAY					
Minimum gallons pumped by all methods in any one day during reporting year				754	24
Date of minimum: 7/5/1997					25
Total KWH used for pumping for the year				1,276,164	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DOYLE PARK	1	750	12	1,800,000	Yes	1
WASHINGTON STREET	3	805	12	1,656,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 1	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	700	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1978	1978	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 2	WELL 1	WELL 3	14
Location	PUMP STATION #2	DOYLE PARK	WASHINGTON STREET	15
Purpose	B	P	P	16
Destination	D	T	T	17
Pump Manufacturer	JACUZZI	GOULDS	LAYNE	18
Year Installed	1992	1997	1975	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,000	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	CUTTLER HAMMER	US ELECTRIC	22 23
Year Installed	1992	1997	1985	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	200	200	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	RESERVOIR ONE	RESERVOIR TWO	TANK ONE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1979	1952	1923	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	150	6
Total capacity in gallons	300,000	250,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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	TANK TWO		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,099		523		576	1
P	D	4.000	20				20	2
M	D	6.000	54,079		545		53,534	3
P	D	6.000	2,551	41			2,592	4
M	D	8.000	61,203		1,423		59,780	5
P	D	8.000	59,794	3,682			63,476	6
M	D	10.000	20,732				20,732	7
P	D	10.000	4,170				4,170	8
M	D	12.000	11,702				11,702	9
P	D	12.000	27,997	3,426			31,423	10
M	D	16.000	5,542				5,542	11
Total Within Municipality			248,889	7,149	2,491	0	253,547	
P	D	8.000	3,105				3,105	12
Total Outside of Municipality			3,105	0	0	0	3,105	
Total Utility			251,994	7,149	2,491	0	256,652	

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)	
L	0.625	815				815		1
M	0.750	608				608		2
M	1.000	1,469	1			1,470		3
M	1.250	1				1		4
M	1.500	36	19			55		5
M	2.000	15				15		6
M	3.000	4				4		7
M	4.000	6				6		8
P	6.000	1				1		9
Total Utility		2,955	20	0	0	2,975	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,381	400	217	4	3,568	504	1
1.000	35	8	3		40	5	2
1.500	18	1	1		18	2	3
2.000	17	3	3		17	3	4
3.000	11	1		(2)	10		5
4.000	6			(2)	4		6
8.000	1				1		7
Total:	3,469	413	224	0	3,658	514	

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	3,221	170	15	5		157	3,568	1
1.000	4	27	4	2		3	40	2
1.500		12		5		1	18	3
2.000		11	1	4		1	17	4
3.000		6		3		1	10	5
4.000		2	1	1			4	6
8.000				1			1	7
Total:	3,225	228	21	21	0	163	3,658	

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	5				5	1
Within Municipality	443	14	3		454	2
Total Fire Hydrants	448	14	3	0	459	
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:	475
Number of distribution system valves end of year:	838
Number of distribution valves operated during year:	818

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(635) 1996-\$20,601: REPLACED ZEOLITE IN SOFTENER #1 IN 1996. NONRECURRING IN 1997.

(651) 1996-\$38,474: MORE MAIN BREAKS IN 1996 THAN 1997, THEREFORE 1996 EXPENSE WAS HIGHER.

Water Utility Plant in Service (Page W-08)

(325) ADDITIONS-WELL 1 PUMP LOWERED AND MOTOR REPLACED

(325) RETIREMENTS-WELL 1 PUMP MOTOR REPLACED

Water Mains (Page W-15)

2,009 FT. (\$106,140) RELAYS PAID BY THE WATER UTILITY.

3,426 FT. (\$93,929) NEW MAIN IN THE INDUSTRIAL PARK PAID BY THE VILLAGE'S TIF FUND AND ASSESSED AT 100% OF COST TO PROPERTY OWNERS BY THAT FUND. ASSESSMENTS ARE DEFERRED UNTIL LOTS ARE SOLD.

1,714 FT. (\$44,425) WAS PAID BY THE PROPERTY OWNER AND CONTRIBUTED TO THE VILLAGE.

Water Services (Page W-16)

TWO SERVICES (\$1,696) WERE PAID BY THE PROPERTY OWNER AND CONTRIBUTED TO THE VILLAGE

EIGHTEEN SERVICES (\$18,571) WERE INSTALLED IN THE INDUSTRIAL PARK AND PAID BY THE VILLAGE'S TIF FUND. THESE SERVICES WILL BE ASSESSED AT 100% OF COST TO PROPERTY OWNERS BY THAT FUND. ASSESSMENTS ARE DEFERRED UNTIL LOTS ARE SOLD.
