



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 SPRING STREET
OREGON, WI 53575

For the Year Ended: DECEMBER 31, 1997

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

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

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OREGON MUNICIPAL WATER & SEWER UTILITY

Utility Address: 117 SPRING STREET
OREGON, WI 53575

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JEANETTE H FORMAN

Title: ADMINISTRATOR-CLERK TREASURER

Office Address:

117 SPRING STREET
OREGON, WI 53575

Telephone: (608) 835 - 3110

Fax Number: (608) 835 - 6503

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/20/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK W. BELOW

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

117 SPRING STREET
OREGON, WI 53575

Telephone: (608) 835 - 7491

Fax Number: (608) 835 - 6503

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- DARRELL KLIMKLE, CHAIRMAN
 - MICHAEL E KREMBS, VILLAGE PRESIDENT
 - BETH SEVER
 - MARVIN SEVERSON
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 9/15/1967

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	502,702	490,819	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	178,066	171,785	2
Depreciation Expense (403)	97,961	82,208	3
Amortization Expense (404-407)	0		4
Taxes (408)	101,278	99,284	5
Total Operating Expenses	377,305	353,277	
Net Operating Income	125,397	137,542	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	125,397	137,542	
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)	124,923	124,940	10
Miscellaneous Nonoperating Income (421)	326,048	114,855	11
Total Other Income	450,971	239,795	
Total Income	576,368	377,337	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	576,368	377,337	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	377,103	318,734	14
Amortization of Debt Discount and Expense (428)	26,614	26,132	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	33,950	35,664	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	437,667	380,530	
Net Income	138,701	(3,193)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	600,504	572,161	20
Balance Transferred from Income (433)	138,701	(3,193)	21
Miscellaneous Credits to Surplus (434)	0	46,470	22
Miscellaneous Debits to Surplus--Debit (435)	0	14,934	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)	739,205	600,504	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments - sewer	46,602	5
Interest earned on investments - water	78,321	6
Total (Acct. 419):	124,923	
Miscellaneous Nonoperating Income (421):		
Sewer utility operating income	326,048	7
Total (Acct. 421):	326,048	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	502,702	0	0	0	502,702	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	502,702	0	0	0	502,702	

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	76,077		76,077	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	115,554		115,554	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	191,631	0	191,631	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,784,951	5,326,746	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	801,878	699,442	2
Net Utility Plant	4,983,073	4,627,304	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,501,960	11,768,155	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,403,056	1,567,513	4
Net Nonutility Property	10,098,904	10,200,642	
Investment in Municipality (123)	0		5
Other Investments (124)	1,739,176	1,634,524	6
Special Funds (125)	749,788	875,036	7
Total Other Property and Investments	12,587,868	12,710,202	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(28,752)	9,547	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,920	14,612	11
Other Accounts Receivable (143)	55,538	36,609	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,482	166,469	14
Materials and Supplies (150)	14,381	14,381	15
Prepayments (165)	2,015	1,381	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	85,584	242,999	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,173	53,595	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	108,712	129,904	20
Total Deferred Debits	156,885	183,499	
Total Assets and Other Debits	17,813,410	17,764,004	

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)	371,003	371,003	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	739,205	600,504	23
Total Proprietary Capital	1,110,208	971,507	
LONG-TERM DEBT			
Bonds (221)	7,934,824	1,825,000	24
Advances from Municipality (223)	701,342	71,852	25
Other Long-Term Debt (224)	1,054,230	8,017,631	26
Total Long-Term Debt	9,690,396	9,914,483	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	21,523	123,720	28
Payables to Municipality (233)	107,334	282,942	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	96,066	31
Interest Accrued (237)	97,198	101,391	32
Other Current and Accrued Liabilities (238)	21,917	14,934	33
Total Current and Accrued Liabilities	247,972	619,053	
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)	6,764,834	6,258,961	41
Total Liabilities and Other Credits	17,813,410	17,764,004	

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)	5,560,904	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)	224,047				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,784,951	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	801,878	0	0	0	10
Total Accumulated Provision	801,878	0	0	0	
Net Utility Plant	4,983,073	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	699,442				699,442	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	97,961				97,961	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,377				10,377	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	131				131	10
Other credits (specify):						11
					0	12
Total credits	108,469	0	0	0	108,469	13
Debits during year						14
Book cost of plant retired	6,033				6,033	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,033	0	0	0	6,033	19
Balance End of Year	801,878	0	0	0	801,878	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,768,155	237,467	503,662	11,501,960	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	11,768,155	237,467	503,662	11,501,960	
Less accum. prov. depr. & amort. (122)	1,567,513	339,205	503,662	1,403,056	3
Net Nonutility Property	10,200,642	(101,738)	0	10,098,904	

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	14,381	14,381
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	14,381	14,381

**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)				
1993 Bonds	932	428	14,908	1
1989 Bonds	1,642	428	3,284	2
1994 Bonds	2,849	428	29,981	3
Total			48,173	
Unamortized premium on debt (251)				
NONE				4
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	371,003	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>371,003</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)	
Mortgage Revenue Bond	05/01/1989	10/01/2009	7.00%	380,000	1
1994 Refunding Bonds	02/01/1994	10/01/2009	5.00%	1,345,000	2
Clean Water Fund Loan	04/18/1995	05/01/2015	4.00%	6,209,824	3
Total Bonds (Account 221):				7,934,824	

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)					
1993 Manhole loan	06/23/1993	03/15/2003	5.00%	182,825	1
Refunding note	04/25/1994	03/15/2009	5.00%	439,207	2
Various projects	11/01/1993	10/01/2013	4.00%	67,625	3
Promissory note	09/30/1994	03/15/1999	5.00%	11,685	4
Total for Account 223				701,342	
Other Long-Term Debt (224)					
WPL Rebate WWTP Plant	03/01/1997	03/31/2002	5.00%	54,230	5
Well No. 5 loan	01/15/1996	01/15/1998	4.00%	1,000,000	6
Total for Account 224				1,054,230	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	96,066	1
Accruals:		
Charged water department expense	101,278	2
Charged electric department expense		3
Charged sewer department expense	8,946	4
Other (explain):		
NONE		5
Total Accruals and other credits	110,224	
Taxes paid during year:		
County, state and local taxes	194,989	6
Social Security taxes	11,013	7
PSC Remainder Assessment	288	8
Other (explain):		
NONE		9
Total payments and other debits	206,290	
Balance end of year	0	

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)					
Mortgage Revenue Bonds 1989	24,299	95,206	96,918	22,587	1
Clean Water Fund Loan	41,430	236,697	238,798	39,329	2
Subtotal	65,729	331,903	335,716	61,916	
Advances from Municipality (223)					
Advance for various projects	1,047	3,095	3,140	1,002	3
Advance from Munic - Manholes	8,198	9,374	10,283	7,289	4
1993 Refunding Note	7,143	20,853	21,431	6,565	5
Advance from Municipality	545	628	684	489	6
Subtotal	16,933	33,950	35,538	15,345	
Other Long-Term Debt (224)					
1996 Well #5 project	18,729	44,708	43,500	19,937	7
WP&L Rebate loan	0	492	492	0	8
Subtotal	18,729	45,200	43,992	19,937	
Notes Payable (231)					
NONE				0	9
Subtotal	0	0	0	0	
Total	101,391	411,053	415,246	97,198	

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	2,618,654			3,640,307		6,258,961	1
Add credits during year:							
For Services	35,241			35,114		70,355	2
For Mains	127,417			123,840		251,257	3
Other (specify):							
Hydrants	22,561					22,561	4
Connection Fees				161,700		161,700	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,803,873	0	0	3,960,961	0	6,764,834	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
State Investment Pool	908,318	2
State Investment Pool for Construction	830,858	3
Total (Acct. 124):	1,739,176	
Special Funds (125):		
Bond & Interest Redemption Fund	3,451	4
Depreciation Fund	173,407	5
Redemption Fund	259,607	6
Replacement Fund	313,323	7
Total (Acct. 125):	749,788	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,920	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	11,920	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	53,701	13
Merchandising, jobbing and contract work		14
Other (specify):		
Sewer connection fees receivable and credit memo for sign rental	1,837	15
Total (Acct. 143):	55,538	
Receivables from Municipality (145):		
State Trust Fund loan deposit that went to munic. instead of W/S	23,169	16
Additional public fire protection	6,236	17
Overpayment of 1997 tax equivalent	1,077	18
Total (Acct. 145):	30,482	
Prepayments (165):		
Computer support	2,015	19
Total (Acct. 165):	2,015	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
Loss on 1994 refunding	108,712	21
Total (Acct. 183):	108,712	
Payables to Municipality (233):		
Capital costs payable	40,445	22
Operating payroll and benefits and expenses	66,889	23
Total (Acct. 233):	107,334	
Other Deferred Credits (253):		
NONE		24
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	5,420,070	0	0	0	5,420,070	1
Materials and Supplies	14,381	0	0	0	14,381	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	750,660	0	0	0	750,660	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,711,263	0	0	0	2,711,263	6
Other (specify):					0	7
Average Net Rate Base	1,972,528	0	0	0	1,972,528	
Net Operating Income	125,397	0	0	0	125,397	8
Net Operating Income as a percent of Average Net Rate Base	6.36%	N/A	N/A	N/A	6.36%	

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	371,003	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	669,854	3
Other (Specify):		4
Total Average Proprietary Capital	1,040,857	
Net Income		
Net Income	138,701	5
Percent Return on Proprietary Capital	13.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Acquired land for Well #5 site.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	486,032	1
Total Sales of Water	486,032	
Other Operating Revenues		
Forfeited Discounts (470)	1,360	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,310	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,670	
Total Operating Revenues	502,702	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,903	8
Pumping Expenses (620-625)	17,692	9
Water Treatment Expenses (630-635)	3,437	10
Transmission and Distribution Expenses (640-655)	67,985	11
Customer Accounts Expenses (901-904)	14,488	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	67,561	14
Total Operation and Maintenance Expenses	178,066	
Other Operating Expenses		
Depreciation Expense (403)	97,961	15
Amortization Expense (404-407)		16
Taxes (408)	101,278	17
Total Other Operating Expenses	199,239	
Total Operating Expenses	377,305	
NET OPERATING INCOME	125,397	

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	1	3,044	3,639	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	3,044	3,639	
Metered Sales to General Customers (461)				
Residential	2,031	122,939	236,556	4
Commercial	290	39,735	64,916	5
Industrial	5	1,998	2,377	6
Total Metered Sales to General Customers (461)	2,326	164,672	303,849	
Private Fire Protection Service (462)	7		2,504	7
Public Fire Protection Service (463)	1		160,236	8
Other Sales to Public Authorities (464)	17	13,255	15,804	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,352	180,971	486,032	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	160,236	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)	160,236	
Forfeited Discounts (470):		
Customer late payment charges	1,360	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,360	
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	14,494	10
Other (specify):		
Second meter fee	565	11
Junk parts	251	12
Total Other Water Revenues (474)	15,310	
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)	6,903	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	6,903	
 PUMPING EXPENSES		
Operation Labor (620)	931	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,761	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	17,692	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,449	10
Chemicals (631)	1,988	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,437	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	27,543	14
Operation Supplies and Expenses (641)	8,219	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,184	16
Maintenance of Mains (651)	18,927	17
Maintenance of Services (652)	4,215	18
Maintenance of Meters (653)	1,476	19
Maintenance of Hydrants (654)	3,980	20
Maintenance of Other Plant (655)	441	21
Total Transmission and Distribution Expenses	67,985	

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)	933	22
Accounting and Collecting Labor (902)	11,453	23
Supplies and Expenses (903)	2,102	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,488	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,865	27
Office Supplies and Expenses (921)	2,605	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,970	30
Property Insurance (924)	610	31
Injuries and Damages (925)	2,957	32
Employee Pensions and Benefits (926)	22,632	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,739	35
Transportation Expenses (933)	4,183	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	67,561	
 Total Operation and Maintenance Expenses	 178,066	

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		98,923	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,820	2
Net property tax equivalent		95,103	
Social Security		5,887	3
PSC Remainder Assessment		288	4
Other (specify): NONE			5
Total tax expense		101,278	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194470				3
County tax rate	mills		3.429570				4
Local tax rate	mills		5.147820				5
School tax rate	mills		13.529390				6
Voc. school tax rate	mills		1.420280				7
Other tax rate - Local	mills		0.416090				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.137620				10
Less: state credit	mills		2.196030				11
Net tax rate	mills		21.941590				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.147820				14
Combined School Tax Rate	mills		14.949670				15
Other Tax Rate - Local	mills		0.416090				16
Total Local & School Tax	mills		20.513580				17
Total Tax Rate	mills		24.137620				18
Ratio of Local and School Tax to Total	dec.		0.849859				19
Total tax net of state credit	mills		21.941590				20
Net Local and School Tax Rate	mills		18.647264				21
Utility Plant, Jan. 1	\$	5,326,746	5,326,746				22
Materials & Supplies	\$	14,381	14,381				23
Subtotal	\$	5,341,127	5,341,127				24
Less: Plant Outside Limits	\$	194,003	194,003				25
Taxable Assets	\$	5,147,124	5,147,124				26
Assessment Ratio	dec.		1.030664				27
Assessed Value	\$	5,304,955	5,304,955				28
Net Local & School Rate	mills		18.647264				29
Tax Equiv. Computed for Current Year	\$	98,923	98,923				30
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	98,923					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,886		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	138,471		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>147,357</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)	427,207		12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	263,599		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,420		20
Total Pumping Plant	<u>693,226</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	35,233		23
Total Water Treatment Plant	<u>35,233</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,191		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,886	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)			138,471	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	147,357	
PUMPING PLANT				
Land and Land Rights (320)			427,207	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			263,599	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,420	20
Total Pumping Plant	0	0	693,226	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,233	23
Total Water Treatment Plant	0	0	35,233	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,191	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)	463,457		26
Transmission and Distribution Mains (343)	2,489,449	183,914	27
Fire Mains (344)			28
Services (345)	619,024	39,323	29
Meters (346)	397,440	31,898	30
Hydrants (348)	345,522	27,235	31
Other Transmission and Distribution Plant (349)	273		32
Total Transmission and Distribution Plant	4,320,356	282,370	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	5,639	776	35
Computer Equipment (391.1)	28,934		36
Transportation Equipment (392)	6,383		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	42,108	4,554	44
Other Tangible Property (399)			45
Total General Plant	83,064	5,330	
Total utility plant in service directly assignable	5,279,236	287,700	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,279,236	287,700	

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)			463,457 26
Transmission and Distribution Mains (343)	4,368		2,668,995 27
Fire Mains (344)			0 28
Services (345)	50		658,297 29
Meters (346)	1,614		427,724 30
Hydrants (348)			372,757 31
Other Transmission and Distribution Plant (349)			273 32
Total Transmission and Distribution Plant	6,032	0	4,596,694
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,415 35
Computer Equipment (391.1)			28,934 36
Transportation Equipment (392)			6,383 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 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)			46,662 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	88,394
Total utility plant in service directly assignable	6,032	0	5,560,904
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,032	0	5,560,904

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			18,292	18,292	1
February			16,355	16,355	2
March			17,972	17,972	3
April			16,922	16,922	4
May			18,373	18,373	5
June			20,412	20,412	6
July			20,194	20,194	7
August			19,136	19,136	8
September			19,322	19,322	9
October			18,733	18,733	10
November			17,166	17,166	11
December			18,192	18,192	12
Total for year	0	0	221,069	221,069	
Less: Measured or estimated water used in main flushing and water treatment during year				1,432	13
Less: Other utility use				6,364	14
Other utility use explanation:					15
Meter at wastewater treatment plant					
Water pumped into distribution system				213,273	16
Less: Water sold				180,971	17
Losses and unaccounted for				32,302	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				1,169,000	21
Date of maximum: 9/1/1997					22
Cause of maximum:					23
Meter read later in day than usual					
Minimum gallons pumped by all methods in any one day during reporting year				391,000	24
Date of minimum: 3/15/1997					25
Total KWH used for pumping for the year				348,686	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)	
117 SPRING STREET	2	400	12	504,000	Yes	1
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	2
820 SCOTT STREET	4	843	16	144,000	Yes	3

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)	#	1
Identification	#2	#3	#4		1
Location	117 SPRING STREET	680 HILLCREST	820 SCOTT STREET		2
Purpose	S	P	P		3
Destination	D	R	R		4
Pump Manufacturer	PAMONA	PEERLESS	AMERICAN IND. PUMP		5
Year Installed	1941	1967	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	1,000	1,000		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	CUTTER HAMMOND	U S ELECTRIC MOTORS		9
Year Installed	1941	1967	1991		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	20	30	70		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

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	#2	#3	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	3
Year constructed	1975	1978	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	61	90	135	6
Total capacity in gallons	450,000	400,000	7,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	1.4400	1.4400	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	4.000	20,773	130	33		20,870
M	D	6.000	43,861	150		(303)	43,708
M	D	8.000	95,199	4,465		147	99,811
M	D	10.000	6,563				6,563
M	D	12.000	6,632	1,121			7,753
Total Within Municipality			173,028	5,866	33	(156)	178,705
M	T	10.000	4,250				4,250
Total Outside of Municipality			4,250	0	0	0	4,250
Total Utility			177,278	5,866	33	(156)	182,955

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	0.750	191		1		190		1
M	0.750	815				815	19	2
L	1.000	1				1		3
M	1.000	1,026	67			1,093	152	4
M	1.250	2				2		5
M	1.500	52				52	8	6
M	2.000	78	1			79	7	7
M	3.000	1				1		8
M	4.000	18				18	6	9
M	6.000	3				3		10
M	8.000	2				2		11
Total Utility		2,189	68	1	0	2,256	192	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1				1		1
0.750	2,172	150	2		2,320	20	2
1.000	44		1		43	1	3
1.500	44	7			51	9	4
2.000	14	7	7		14	8	5
2.500	3			(3)	0		6
3.000	8	3	2	3	12	9	7
4.000	2	1	2		1	1	8
6.000	1				1		9
8.000	4		1		3		10
Total:	2,293	168	15	0	2,446	48	

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					1	1
0.750	2,040	204	3	4	1	68	2,320	2
1.000	1	39	1			2	43	3
1.500		32	1	7	3	8	51	4
2.000		10		2	1	1	14	5
2.500							0	6
3.000		3		3	6		12	7
4.000				1			1	8
6.000						1	1	9
8.000						3	3	10
Total:	2,041	289	5	17	15	79	2,446	

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	1				1	1
Within Municipality	322	18			340	2
Total Fire Hydrants	323	18	0	0	341	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	230
Number of distribution system valves end of year:	826
Number of distribution valves operated during year:	300

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 641 - less labor allocated here in 1997, 1996 amount was high

Account 651 - construction costs and increase in main breaks and repairs

Account 920 - increase in labor allocation and first full year with new office staff

Water Mains (Page W-15)

Additions to accounts 343, 345 and 348 were installed and paid by developer at the actual costs plus 15% engineering and administration.

Water Services (Page W-16)

Services added were contributed by the developers.

Hydrants and Distribution System Valves (Page W-18)

Due to the amount of construction and time constraints half of the distribution valves were operated this year. We will attempt to operate at least half of the valves in 1998.
