



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF PRESCOTT MUNICIPAL WATER UTILITY

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Principal Office: 800 BORNER STREET NORTH  
PRESCOTT, WI 54021

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For the Year Ended: DECEMBER 31, 1997

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

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

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

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
CITY OF PRESCOTT MUNICIPAL WATER UTILITY , certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF PRESCOTT MUNICIPAL WATER UTILITY

**Utility Address:** 800 BORNER STREET NORTH  
PRESCOTT, WI 54021

**When was utility organized?** 1/14/1914

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS JANET HUPPERT

**Title:** UTILITY MANAGER

**Office Address:**

800 BORNER STREET NO.  
PRESCOTT, WI 54021

**Telephone:** (715) 262 - 5544

**Fax Number:** (715) 262 - 5764

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**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:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/4/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL

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

- MR RANDY HENDRICKSON, COUNCIL MEMBER
  - MS DIANE HOUSE, COUNCIL MEMBER
  - MS JANET HUPPERT, UTILITY MANAGER
  - MR DAVID JACQUES, COUNCIL MEMBER
  - MR JEFF KITTLESON, PUBLIC WORKS DIRECTOR
  - MR PUAL MONTGOMERY, COUNCIL MEMBER
  - MR JOE OBRIES, COUNCIL MEMBER
  - MR BILL PRYOR, COUNCIL MEMBER
  - MR JAMES RICHMAN, MAYOR
- 

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	292,955	207,980	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	122,647	149,107	2
Depreciation Expense (403)	32,205	25,412	3
Amortization Expense (404-407)	0		4
Taxes (408)	5,582	3,512	5
<b>Total Operating Expenses</b>	<b>160,434</b>	<b>178,031</b>	
<b>Net Operating Income</b>	<b>132,521</b>	<b>29,949</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>132,521</b>	<b>29,949</b>	
<b>OTHER INCOME</b>			
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)	46,365	41,732	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>46,365</b>	<b>41,732</b>	
<b>Total Income</b>	<b>178,886</b>	<b>71,681</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>178,886</b>	<b>71,681</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	53,509	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	50,322		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>50,322</b>	<b>53,509</b>	
<b>Net Income</b>	<b>128,564</b>	<b>18,172</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	201,599	183,427	20
Balance Transferred from Income (433)	128,564	18,172	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>330,163</b>	<b>201,599</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	46,365	5
<b>Total (Acct. 419):</b>	<b>46,365</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	292,955	0	0	0	292,955	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>292,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,955</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	57,691		57,691	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>57,691</b>	<b>0</b>	<b>57,691</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,039,538	1,837,865	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	484,939	451,847	<b>2</b>
<b>Net Utility Plant</b>	<b>1,554,599</b>	<b>1,386,018</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	1,705	3,411	<b>6</b>
Special Funds (125)	0		<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,705</b>	<b>3,411</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	487,360	559,348	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	45,287	33,681	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	6,432	6,058	<b>14</b>
Materials and Supplies (150)	7,789	6,278	<b>15</b>
Prepayments (165)	0	1,638	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>546,868</b>	<b>607,003</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,103,172</b>	<b>1,996,432</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	164,489	164,489	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	330,163	201,599	23
<b>Total Proprietary Capital</b>	<b>494,652</b>	<b>366,088</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		24
Advances from Municipality (223)	1,012,414	1,075,522	25
Other Long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>1,012,414</b>	<b>1,075,522</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	41,842	589	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,975	3,944	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>45,817</b>	<b>4,533</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	550,289	550,289	41
<b>Total Liabilities and Other Credits</b>	<b>2,103,172</b>	<b>1,996,432</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,842,868	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)	196,670				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>2,039,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	484,939	0	0	0	10
<b>Total Accumulated Provision</b>	<b>484,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,554,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	451,847				<b>451,847</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	32,205				<b>32,205</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,112				<b>3,112</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	432				<b>432</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>35,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,749</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,657				<b>2,657</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,657</b>	<b>19</b>
<b>Balance End of Year</b>	<b>484,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484,939</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,789	6,278
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<u>7,789</u>	<u>6,278</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
<b>Total</b>			<u>0</u>	2

**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	164,489	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>164,489</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1995 G.O. NOTE PAYABLE	12/01/1995	12/01/2005	4.00%	1,012,414	1
<b>Total for Account 223</b>				<b><u>1,012,414</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	5,582	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>5,582</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,379	7
PSC Remainder Assessment	1,203	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>5,582</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
1995 G.O. Note	3,944	50,322	50,291	3,975	2
<b>Subtotal</b>	3,944	50,322	50,291	3,975	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	3,944	50,322	50,291	3,975	

**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	550,289					550,289	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>550,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,289</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	1,705	2
<b>Total (Acct. 124):</b>	<b>1,705</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	45,287	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>45,287</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TRANSFER TO TAX ROLL	6,432	12
<b>Total (Acct. 145):</b>	<b>6,432</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,840,366	0	0	0	1,840,366	1
Materials and Supplies	7,033	0	0	0	7,033	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	468,393	0	0	0	468,393	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	550,289	0	0	0	550,289	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>828,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>828,717</b>	
Net Operating Income	132,521	0	0	0	132,521	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	15.99%	N/A	N/A	N/A	15.99%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	164,489	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	265,881	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>430,370</b>	
<b>Net Income</b>		
Net Income	128,564	5
 <b>Percent Return on Proprietary Capital</b>	 <b>29.87%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

ACCOUNT 142 , LINE 11 - UTILITY BILLS INCREASED DUE TO RATE INCREASE,  
INCREASEING RECEIVABLES.

ACCOUNT 232, LINE 28 - CONSTRUCTION PAYABLES AT YEAR END.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	288,267	1
<b>Total Sales of Water</b>	<b>288,267</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	842	2
Miscellaneous Service Revenues (471)	22	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,824	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,688</b>	
<b>Total Operating Revenues</b>	<b>292,955</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	15,284	8
Pumping Expenses (620-625)	173	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	56,305	11
Customer Accounts Expenses (901-904)	20,507	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	30,378	14
<b>Total Operation and Maintenance Expenses</b>	<b>122,647</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	32,205	15
Amortization Expense (404-407)		16
Taxes (408)	5,582	17
<b>Total Other Operating Expenses</b>	<b>37,787</b>	
<b>Total Operating Expenses</b>	<b>160,434</b>	
<b>NET OPERATING INCOME</b>	<b>132,521</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,105	73,320	140,192	4
Commercial	104	28,970	29,327	5
Industrial	11	1,349	2,118	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,220</b>	<b>103,639</b>	<b>171,637</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		105,873	8
Other Sales to Public Authorities (464)	20	15,728	10,757	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,241</b>	<b>119,367</b>	<b>288,267</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	105,873	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>105,873</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	842	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>842</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	22	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>22</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,090	10
<b>Other (specify):</b>		
Miscellaneous	734	11
<b>Total Other Water Revenues (474)</b>	<b>3,824</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	6,174	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	9,110	4
<b>Total Source of Supply Expenses</b>	<b>15,284</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	173	9
<b>Total Pumping Expenses</b>	<b>173</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	30,160	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	8,778	17
Maintenance of Services (652)	2,294	18
Maintenance of Meters (653)	11,598	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	3,475	21
<b>Total Transmission and Distribution Expenses</b>	<b>56,305</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,710	22
Accounting and Collecting Labor (902)	18,797	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>20,507</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,135	27
Office Supplies and Expenses (921)	2,788	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,909	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	14,546	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>30,378</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>122,647</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		4,379	3
PSC Remainder Assessment		1,203	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>5,582</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.207454				3
County tax rate	mills		5.501156				4
Local tax rate	mills		7.311787				5
School tax rate	mills		9.556181				6
Voc. school tax rate	mills		1.801955				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>24.378533</b>				10
Less: state credit	mills		1.995139				11
<b>Net tax rate</b>	mills		<b>22.383394</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.311787</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.358136</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>18.669923</b>				17
<b>Total Tax Rate</b>	mills		<b>24.378533</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765835</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.383394</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.141977</b>				21
Utility Plant, Jan. 1	\$	<b>1,837,865</b>	1,837,865				22
Materials & Supplies	\$	<b>6,278</b>	6,278				23
<b>Subtotal</b>	\$	<b>1,844,143</b>	<b>1,844,143</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,844,143</b>	<b>1,844,143</b>				26
Assessment Ratio	dec.		0.963714				27
<b>Assessed Value</b>	\$	<b>1,777,226</b>	<b>1,777,226</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.141977</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,465</b>	<b>30,465</b>				30
Tax Equivalent per 1994 PSC Report	\$	39,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,020		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	45,256		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>50,276</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	48,767		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	55,638		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	18,050		20
<b>Total Pumping Plant</b>	<b>122,455</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	6,800		23
<b>Total Water Treatment Plant</b>	<b>6,800</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,550		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			5,020 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)			45,256 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>50,276</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			48,767 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			55,638 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,050 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>122,455</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,800 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,800</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			5,550 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	188,948		26
Transmission and Distribution Mains (343)	1,055,397		27
Fire Mains (344)			28
Services (345)	200,597		29
Meters (346)	101,216	7,659	30
Hydrants (348)	80,340		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>1,632,048</b>	<b>7,659</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)	5,480		37
Stores Equipment (393)	20,806		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)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>26,286</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,837,865</b>	<b>7,659</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>1,837,865</b>	<b>7,659</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			188,948 26
Transmission and Distribution Mains (343)			1,055,397 27
Fire Mains (344)			0 28
Services (345)			200,597 29
Meters (346)	2,656		106,219 30
Hydrants (348)			80,340 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,656</b>	<b>0</b>	<b>1,637,051</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,480 37
Stores Equipment (393)			20,806 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)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>26,286</b>
<b>Total utility plant in service directly assignable</b>	<b>2,656</b>	<b>0</b>	<b>1,842,868</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,656</b>	<b>0</b>	<b>1,842,868</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,259	13,259	1
February			13,293	13,293	2
March			15,427	15,427	3
April			15,611	15,611	4
May			17,352	17,352	5
June			12,195	12,195	6
July			10,249	10,249	7
August			10,689	10,689	8
September			10,247	10,247	9
October			9,751	9,751	10
November			8,888	8,888	11
December			9,333	9,333	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>146,294</b>	<b>146,294</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				18	13
Less: Other utility use				128	14
Other utility use explanation:					15
WATER MAIN BREAK (2), FLOODING ICE RINK					
Water pumped into distribution system				146,148	16
Less: Water sold				119,367	17
Losses and unaccounted for				26,781	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				970	21
Date of maximum: 6/14/1997					22
Cause of maximum:					23
SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				209	24
Date of minimum: 11/11/1997					25
Total KWH used for pumping for the year				218,669	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
192 FLORA STREET	#2	420	8	100	Yes	<b>1</b>
840 HILTON	#3	286	8	100	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 PUMPING EQUIPMENT	#3 PUMPING EQUIPMENT	#3 STANDBY EQUIPMENT	1
Location	WELL # 2	WELL # 3	WELL # 3	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE NW	WAUKESHA	5
Year Installed	1959	1971	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	WAUKESHA	9 10
Year Installed	1959	1971	1971	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	214		6
Total capacity in gallons	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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

### 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	2.000	831				831
M	D	4.000	14,118				14,118
M	D	6.000	52,296				52,296
M	D	8.000	20,019				20,019
M	D	10.000	2,535				2,535
M	D	12.000	5,042				5,042
M	D	14.000	590				590
<b>Total Within Municipality</b>			<b>95,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,431</b>
<b>Total Utility</b>			<b>95,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,431</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	863				863		1
M	1.000	163				163		2
M	1.500	17				17		3
M	2.000	7				7		4
M	3.000	1				1		5
M	4.000	3				3		6
<b>Total Utility</b>		<b>1,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,054</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,244	72	92	(2)	1,222	75	1
0.750	1				1	1	2
1.000	18	5	4		19	4	3
1.250	3	1	1		3		4
1.500	5				5	1	5
2.000	12		3	4	13	1	6
3.000	1				1		7
4.000	3				3	1	8
<b>Total:</b>	<b>1,287</b>	<b>78</b>	<b>100</b>	<b>2</b>	<b>1,267</b>	<b>83</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,104	74	8	10		26	1,222	1
0.750		1					1	2
1.000	1	16	1	1			19	3
1.250		3					3	4
1.500		5					5	5
2.000		4	1	7		1	13	6
3.000				1			1	7
4.000		1	1	1			3	8
<b>Total:</b>	<b>1,105</b>	<b>104</b>	<b>11</b>	<b>20</b>	<b>0</b>	<b>27</b>	<b>1,267</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	143				143	2
<b>Total Fire Hydrants</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	121
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	147

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

THE UTILITY RECEIVED A RATE INCREASE IN 1997.

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

ACCOUNT 640, LINE 14 - THE UTILITY PERFORMED MORE REPAIRS IN 1996 THAN 1997.  
ACCOUNT 653, LINE 18 THE UTILITY HAS BEEN PERFORMING EXTRA MAINTENANCE ON  
METERS IN 1997.

ACCOUNT 923, LINE 30 - THE UTILITY HAD EXTRA ENGINEERING AND ACCOUNTING  
COSTS RELATED TO THE RATE CASE AND MAINTENANCE STUDY DONE IN 1996.

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