



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

Principal Office: 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

For the Year Ended: DECEMBER 31, 1997

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

Utility Address: 710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GREG WITHERS
Title: CITY ADMINISTRATOR

Office Address:
710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

Telephone: (715) 483 - 3929

Fax Number: (715) 483 - 1618

E-mail Address:

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

Name: MR STEVEN A SCHEIDLER CPA
Title: AUDITOR

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: scheidle@win.bright.net

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

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

Name: MR STEVEN A SCHEIDLER CPA
Title: AUDITOR

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: scheidle@win.bright.net

Date of most recent audit report: 4/14/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DON LONGPRE

Title: ALDERPERSON

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: MR DAVID DANIELSON

Title: CITY MAYOR

Office Address:

710 HIGHWAY 35 SOUTH
ST. CROIX FALLS, WI 54024

Telephone: (715) 493 - 3929

Fax Number: (715) 483 - 1618

E-mail Address:

Name: MR HAROLD ROUSSELOW

Title: ALDERPERSON

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: TERRY LUNDGREN

Title: ALDERPERSON

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: WILLIAM SIGAFOOS

Title: ALDERPERSON

Office Address:

Telephone:

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

MR DAVID DANIELSON, MAYOR

MR HAROLD ROUSSELOW, MEMBER

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: [REDACTED]

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)	312,684	319,522	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	120,950	126,907	2
Depreciation Expense (403)	44,050	38,149	3
Amortization Expense (404-407)	0		4
Taxes (408)	50,987	64,150	5
Total Operating Expenses	215,987	229,206	
Net Operating Income	96,697	90,316	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	96,697	90,316	
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)	9,220	5,338	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	9,220	5,338	
Total Income	105,917	95,654	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	105,917	95,654	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	105,917	95,654	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	482,148	386,494	20
Balance Transferred from Income (433)	105,917	95,654	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	588,065	482,148	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	9,066	5
INTEREST ON SPECIAL ASSESSMENTS	154	6
Total (Acct. 419):	9,220	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	312,684	0	0	0	312,684	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	312,684	0	0	0	312,684	

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	54,474		54,474	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
Total Payroll	54,474	0	54,474	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,290,013	2,265,257	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	416,940	378,088	2
Net Utility Plant	1,873,073	1,887,169	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	1,853	2,440	6
Special Funds (125)	0		7
Total Other Property and Investments	1,853	2,440	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	273,869	157,525	8
Temporary Cash Investments (132)	95,117	91,893	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	82,290	82,914	11
Other Accounts Receivable (143)	250		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,864	19,909	14
Materials and Supplies (150)	8,263	8,125	15
Prepayments (165)	1,464	1,300	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	481,117	361,666	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,356,043	2,251,275	

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)	1,217,924	1,213,810	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	588,065	482,148	23
Total Proprietary Capital	1,805,989	1,695,958	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	325	1,283	28
Payables to Municipality (233)	32,135	23,350	29
Customer Deposits (235)			30
Taxes Accrued (236)	46,734	59,824	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	79,194	84,457	
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)	470,860	470,860	41
Total Liabilities and Other Credits	2,356,043	2,251,275	

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)	2,290,013	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,290,013	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	416,940	0	0	0	10
Total Accumulated Provision	416,940	0	0	0	
Net Utility Plant	1,873,073	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	378,088				378,088	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,050				44,050	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,243				1,243	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	45,293	0	0	0	45,293	13
Debits during year						14
Book cost of plant retired	6,441				6,441	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,441	0	0	0	6,441	19
Balance End of Year	416,940	0	0	0	416,940	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		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	8,263	8,125
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	8,263	8,125

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,213,810	1
Changes during year (explain):		
WATER SERVICE INSTALLED BY TAX INCREMENTAL DISTRICT	4,114	2
Balance end of year	<u><u>1,217,924</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)
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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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	59,824	1
Accruals:		
Charged water department expense	50,987	2
Charged electric department expense		3
Charged sewer department expense	704	4
Other (explain):		
NONE		5
Total Accruals and other credits	51,691	
Taxes paid during year:		
County, state and local taxes	59,824	6
Social Security taxes	4,389	7
PSC Remainder Assessment	568	8
Other (explain):		
NONE		9
Total payments and other debits	64,781	
Balance end of year	46,734	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	470,860					470,860	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	470,860	0	0	0	0	470,860	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,182					128,182	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	1,853	2
Total (Acct. 124):	1,853	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	82,290	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	82,290	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
WORK ON CUSTOMERS SERVICE	250	11
Total (Acct. 143):	250	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 1997 TAX ROLL	13,739	12
METER EXPENSE ALLOCATION TO SEWER UTILITY	6,036	13
SEWER OPERATING EXPENSE PAID BY WATER	89	14
Total (Acct. 145):	19,864	
Prepayments (165):		
PREPAID INSURANCE	1,464	15
Total (Acct. 165):	1,464	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):		0
<hr/>		
Payables to Municipality (233):		
1997 OPERATING EXPENSES PAID BY CITY GENERAL FUND	32,135	18
Total (Acct. 233):	32,135	
<hr/>		
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0
<hr/>		

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	2,277,635	0	0	0	2,277,635	1
Materials and Supplies	8,194	0	0	0	8,194	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	397,514	0	0	0	397,514	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	470,860	0	0	0	470,860	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,417,455	0	0	0	1,417,455	
Net Operating Income	96,697	0	0	0	96,697	8
Net Operating Income as a percent of Average Net Rate Base						
	6.82%	N/A	N/A	N/A	6.82%	

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	1,215,867	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	535,106	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,750,973	
Net Income		
Net Income	105,917	5
 Percent Return on Proprietary Capital	 6.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Review completed 7/24/98 by RL. No letter needed. Review closed.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	310,621	1
Total Sales of Water	310,621	
Other Operating Revenues		
Forfeited Discounts (470)	323	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,740	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,063	
Total Operating Revenues	312,684	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	24,889	9
Water Treatment Expenses (630-635)	21,289	10
Transmission and Distribution Expenses (640-655)	32,458	11
Customer Accounts Expenses (901-904)	5,776	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,538	14
Total Operation and Maintenance Expenses	120,950	
Other Operating Expenses		
Depreciation Expense (403)	44,050	15
Amortization Expense (404-407)		16
Taxes (408)	50,987	17
Total Other Operating Expenses	95,037	
Total Operating Expenses	215,987	
NET OPERATING INCOME	96,697	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	575	28,820	88,843	4
Commercial	123	26,367	48,981	5
Industrial	20	21,042	30,788	6
Total Metered Sales to General Customers (461)	718	76,229	168,612	
Private Fire Protection Service (462)	11		7,693	7
Public Fire Protection Service (463)	1		130,076	8
Other Sales to Public Authorities (464)	5	2,722	4,240	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	735	78,951	310,621	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	130,076	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)	130,076	
Forfeited Discounts (470):		
Customer late payment charges	323	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	323	
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	1,281	10
Other (specify):		
SERVICE WORK FOR CUSTOMER	459	11
Total Other Water Revenues (474)	1,740	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	4,302	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,151	7
Operation Supplies and Expenses (623)	630	8
Maintenance of Pumping Plant (625)	806	9
Total Pumping Expenses	24,889	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	16,202	10
Chemicals (631)	4,344	11
Operation Supplies and Expenses (632)	743	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	21,289	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,202	14
Operation Supplies and Expenses (641)	3,436	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,833	16
Maintenance of Mains (651)	1,875	17
Maintenance of Services (652)	2,545	18
Maintenance of Meters (653)	1,631	19
Maintenance of Hydrants (654)	1,936	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	32,458	

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)	896	22
Accounting and Collecting Labor (902)	4,603	23
Supplies and Expenses (903)	277	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,776	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,372	27
Office Supplies and Expenses (921)	384	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,900	30
Property Insurance (924)	4,574	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	15,823	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	250	35
Transportation Expenses (933)	2,235	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	36,538	
 Total Operation and Maintenance Expenses	 120,950	

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		46,734	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		704	2
Net property tax equivalent		46,030	
Social Security		4,389	3
PSC Remainder Assessment		568	4
Other (specify): NONE			5
Total tax expense		<u>50,987</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244928				3
County tax rate	mills		4.769139				4
Local tax rate	mills		11.713523				5
School tax rate	mills		13.961764				6
Voc. school tax rate	mills		1.707106				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		32.396460				10
Less: state credit	mills		2.573404				11
Net tax rate	mills		29.823056				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.713523				14
Combined School Tax Rate	mills		15.668870				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.382393				17
Total Tax Rate	mills		32.396460				18
Ratio of Local and School Tax to Total	dec.		0.845228				19
Total tax net of state credit	mills		29.823056				20
Net Local and School Tax Rate	mills		25.207280				21
Utility Plant, Jan. 1	\$	2,265,257	2,265,257				22
Materials & Supplies	\$	8,125	8,125				23
Subtotal	\$	2,273,382	2,273,382				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,273,382	2,273,382				26
Assessment Ratio	dec.		0.815525				27
Assessed Value	\$	1,854,000	1,854,000				28
Net Local & School Rate	mills		25.207280				29
Tax Equiv. Computed for Current Year	\$	46,734	46,734				30
Tax Equivalent per 1994 PSC Report	\$	37,951					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	46,734					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	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,233		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	158,322		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	162,555	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	69,592		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	158,594		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	228,186	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	25,210		23
Total Water Treatment Plant	25,210	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		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)			4,233 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)			158,322 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	162,555
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			69,592 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			158,594 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	228,186
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			25,210 23
Total Water Treatment Plant	0	0	25,210
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			300 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)	605,382		26
Transmission and Distribution Mains (343)	912,761		27
Fire Mains (344)			28
Services (345)	140,503	4,114	29
Meters (346)	57,889	8,590	30
Hydrants (348)	108,813		31
Other Transmission and Distribution Plant (349)	9,503	18,493	32
Total Transmission and Distribution Plant	1,835,151	31,197	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	5,722		36
Transportation Equipment (392)	8,433		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)			44
Other Tangible Property (399)			45
Total General Plant	14,155	0	
Total utility plant in service directly assignable	2,265,257	31,197	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,265,257	31,197	

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)			605,382 26
Transmission and Distribution Mains (343)			912,761 27
Fire Mains (344)			0 28
Services (345)			144,617 29
Meters (346)			66,479 30
Hydrants (348)			108,813 31
Other Transmission and Distribution Plant (349)	6,441	2,807	24,362 32
Total Transmission and Distribution Plant	6,441	2,807	1,862,714
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)		(2,807)	2,915 36
Transportation Equipment (392)			8,433 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)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	(2,807)	11,348
Total utility plant in service directly assignable	6,441	0	2,290,013
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,441	0	2,290,013

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			6,994	6,994	1
February			6,039	6,039	2
March			7,134	7,134	3
April			7,375	7,375	4
May			9,190	9,190	5
June			11,085	11,085	6
July			8,658	8,658	7
August			9,569	9,569	8
September			7,699	7,699	9
October			7,935	7,935	10
November			7,438	7,438	11
December			7,387	7,387	12
Total for year	0	0	96,503	96,503	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				95,003	16
Less: Water sold				78,951	17
Losses and unaccounted for				16,052	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				527,000	21
Date of maximum: 6/11/1997					22
Cause of maximum:					23
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				112,000	24
Date of minimum: 2/28/1997					25
Total KWH used for pumping for the year				257,651	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery: NOT APPLICABLE					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)	
S. ADAMS STREET	10	105	10	288,000	Yes	1
MARYLAND STREET	3	220	10	72,000	Yes	2
SIMONSON ROAD	7	171	24	115,200	Yes	3
MAPLE DRIVE	8	170	12	144,000	Yes	4
NEVADA STREET	9	205	16	144,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	3	7	1
Location	S. ADAMS STREET	MARYLAND STREET	SIMONSON ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	MID SOUTH	GOULD	GOULD	5
Year Installed	1993	1989	1989	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	50	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	SQARE D	FURNAS SQ D	9 10
Year Installed	1993	1989	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	7	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	MAPLE DRIVE	NEVADA STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	CRANE	FMC PEERLESS		18
Year Installed	1971	1978		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	68	125		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		22 23
Year Installed	1971	1978		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	25		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAY RESERVOIR	EAST PINE	JEFFERSON RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1935	1995	1965	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	235	200	125	6
Total capacity in gallons	155,000	200,000	50,000	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	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000	72.0000	115.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PINE ELEVATED TANK	TOWER ELEVATED TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1979	1956	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	115	114	6
Total capacity in gallons	150,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	144.0000	72.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	4,670				4,670
M	D	6.000	59,723				59,723
M	D	8.000	18,350				18,350
M	D	10.000	909				909
M	D	12.000	10,006				10,006
M	D	16.000	1,972				1,972
Total Within Municipality			95,630	0	0	0	95,630
Total Utility			95,630	0	0	0	95,630

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	0.625	525				525	29	1
M	1.000	84				84	40	2
M	1.500	9				9		3
M	2.000	23				23	4	4
M	4.000	4				4		5
M	6.000	10	1			11	1	6
M	8.000	1				1		7
Total Utility		656	1	0	0	657	74	

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	663	120			783	48	1
1.000	29				29	3	2
1.250	11				11	1	3
1.500	17				17		4
2.000	25				25	4	5
3.000	1				1	1	6
4.000	3				3		7
Total:	749	120	0	0	869	57	

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	564	73	6	1		139	783	1
1.000	4	17	7			1	29	2
1.250		6	2			3	11	3
1.500	1	12	2			2	17	4
2.000		12	3	5		5	25	5
3.000		1					1	6
4.000		2	1				3	7
Total:	569	123	21	6	0	150	869	

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					0	1
Within Municipality	146				146	2
Total Fire Hydrants	146	0	0	0	146	
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:	143
Number of distribution system valves end of year:	206
Number of distribution valves operated during year:	156

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 902-ACCOUNTING AND COLLECTING LABOR: 1996 COSTS WERE \$12,890 AND 1997 COSTS \$4,603. 1996 COSTS INCLUDE A RETIREMENT DISTRIBUTION TO CLERK-TREASURER WHILE 1997 DOSEN'T.

AC 920-ADMIN SALARIES: 1997 COSTS \$11,372 AND 1996 COSTS WERE \$2,654. THIS ACCOUNT ACCUMULATES SALARY OF THE CITY ADMINISTRATOR. DURING 1996 THE THEN ADMINISTRATOR RESIGNED AND NOT REPLACED UNTIL 1997. THUS THE REDUCTION IN COSTS.

Water Utility Plant in Service (Page W-08)

AC 349-PURCHASE OF J.D.SKIDSTEER \$18,493

AC 349-RETIREMENTS-ASSETS RECORDED PRIOR TO 1990 WHICH CANNOT BE SUBSTIANTEI BY UTILITY ASSET DETAIL-REMOVED AT COST.

AC 391-RECLASSIFIED ELECTRONIC METER READING EQUIPMENT PURCHASED IN 1993 FOR \$2,807 TO AC 349.

Water Services (Page W-16)

ONE 6" DIP SERVICE INSTALLED DURING 1997 IN THE CITY'S TAX INCREMENTAL DISTRICT. COST \$4,113.58 AND 100% FUNDED BY TIF. RECORDED TO UTILITY RECORDS BY CPIBM.
