



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

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: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A. JEPSEN

Title: VILLAGE CLERK-TREASURER

Office Address:

305 WISCONSIN AVEUNE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

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: 5/13/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

- MR RICHARD GABERT, MEMBER
- MR WILLIAM JOHNSON, MEMBER
- MR LARRY KAMISH, MEMBER
- MR PATRICK LEGGITT, CHAIRMAN
- MR MERLE WULF, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 12/30/195

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)	181,593	183,095	1
Operating Expenses:			
Operation and Maintenance Expense (401)	114,276	129,080	2
Depreciation Expense (403)	31,289	30,345	3
Amortization Expense (404)	0		4
Taxes (408)	11,857	12,127	5
Total Operating Expenses	157,422	171,552	
Net Operating Income	24,171	11,543	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	24,171	11,543	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,339	3,366	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,339	3,366	
Total Income	27,510	14,909	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	27,510	14,909	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)	1,218	1,465	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,158	7,983	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,376	9,448	
Net Income	21,134	5,461	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	169,926	170,076	19
Balance Transferred from Income (433)	21,134	5,461	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	3,000	22
Appropriations of Surplus--Debit (436)	2,908	2,611	23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	188,152	169,926	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	1,640	4
INTEREST ON TEMPORARY INVESTMENTS	1,699	5
Total (Acct. 419):	3,339	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	2,908	11
Total (Acct. 436)--Debit:	2,908	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and 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	86,847	0	94,746	0	181,593	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	646				646	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	86,201	0	94,746	0	180,947	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,301,786	1,266,506	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	419,756	388,722	2
Net Utility Plant	882,030	877,784	
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)	34,324	1,619	6
Special Funds (125)	46,702	43,794	7
Total Other Property and Investments	81,026	45,413	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,742	63,563	8
Temporary Cash Investments (132)	50,718		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	44,718	45,045	11
Other Accounts Receivable (143)	2,213	2,607	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,156	1,665	14
Materials and Supplies (150)	12,859	12,492	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	117,406	125,372	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,549	3,767	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	8,473	7,675	20
Total Deferred Debits	11,022	11,442	
Total Assets and Other Debits	1,091,484	1,060,011	

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)	153,669	145,288	21
Appropriated Earned Surplus (215)	46,702	43,794	22
Unappropriated Earned Surplus (216)	188,152	169,926	23
Total Proprietary Capital	388,523	359,008	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	100,000	146,881	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	100,000	146,881	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	6,707	3,390	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	8,451	8,523	31
Interest Accrued (237)	1,500	2,712	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	16,658	14,625	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	14,887		36
Total Deferred Credits	14,887	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	571,416	539,497	38
Total Liabilities and Other Credits	1,091,484	1,060,011	

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 (100)	413,615	888,171	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	413,615	888,171	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	146,413	273,343	0	0	9
Total Accumulated Provision	146,413	273,343	0	0	
Net Utility Plant	267,202	614,828	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	136,441	252,281			388,722	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,659	21,630			31,289	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	568	(568)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,227	21,062	0	0	31,289	13
Debits during year						14
Book cost of plant retired	255				255	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	255	0	0	0	255	19
Balance End of Year	146,413	273,343	0	0	419,756	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.53%	2.51%				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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<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)
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	1
Water utility	10,698	10,592	2
Sewer utility	2,161	1,900	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	12,859	12,492	

**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)				
2/23/94 G.O. REFUNDING BONDS	1,218	428	2,549	1
Total			<u><u>2,549</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	145,288	1
Changes during year (explain):		
GENERAL FUND ASSESSMENT (SEE FINC SECTION FOOTNOTES-CIAC)	8,381	2
Balance end of year	<u><u>153,669</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
G.O. REFUND BONDS	02/23/1994	03/01/2002	5.00%	100,000	1
Total for Account 223				100,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	8,523	1
Accruals:		
Charged water department expense	9,992	2
Charged electric department expense		3
Charged sewer department expense	152	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,144</u>	
Taxes paid during year:		
County, state and local taxes	8,523	6
Social Security taxes	1,578	7
PSC Remainder Assessment	115	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,216</u>	
Balance end of year	<u><u>8,451</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)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
PROMISSORY NOTE 1/8/93 water	108	558	666	0	2
PROMISSORY NOTE 4/1/94 sewer	474	258	732	0	3
2/23/94 G.O. REFUNDING BONDS (WATER PORTION)	882	2,354	2,486	750	4
2/23/94 G.O. REFUNDING BONDS (SEWER PORTON)	1,248	1,988	2,486	750	5
Subtotal	2,712	5,158	6,370	1,500	
Other long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	2,712	5,158	6,370	1,500	

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	62,552			476,945		539,497	1
Add credits during year:							
For Services	1,000			1,500		2,500	2
For Mains						0	3
Other (specify):							
Deferred Assessment	8,064					8,064	4
1997 ASSESSMENTS-FOURTH STREET EXT				21,355		21,355	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	71,616	0	0	499,800	0	571,416	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0			342,268		342,268	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	34,324	2
Total (Acct. 124):	34,324	
Special Funds (125):		
SEWER EQUIPMENT DNR REPLACEMENT FUND	46,702	3
Total (Acct. 125):	46,702	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,506	5
Electric		6
Sewer (Regulated)	27,212	7
Other (specify):		
NONE		8
Total (Acct. 142):	44,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	500	9
Merchandising, jobbing and contract work		10
Other (specify):		
CREDITS DUE FROM VENDOR	1,563	11
WATER SERVICE HOOKUP FROM RESIDENT (PORTION)	150	12
Total (Acct. 143):	2,213	
Receivables from Municipality (145):		
1997 TAX ROLL ITEMS-WATER	2,062	13
1997 TAX ROLL ITEMS-SEWER	3,094	14
Total (Acct. 145):	5,156	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
FUTURE WATER AND SEWER EXTENSION PROJECT-ENGINEERING COSTS	3,357	17
GROUNDWATER MONITORING WELLS AT LAGOON OF SEWAGE TREATMENT PLANT	5,116	18
Total (Acct. 183):	8,473	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):		0
Other Deferred Credits (253):		
POSTPONED SPECIAL ASSESSMENTS-UNTIL PROPERTY DEVELOPED	14,887	20
Total (Acct. 253):	14,887	

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	404,547	0	879,598	0	1,284,145	1
Materials and Supplies	10,645	0	2,030	0	12,675	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	141,427	0	262,812	0	404,239	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	67,084	0	488,372	0	555,456	6
Other (specify):						
NONE					0	7
Average Net Rate Base	206,681	0	130,444	0	337,125	
Net Operating Income	18,576	0	5,595	0	24,171	8
Net Operating Income as a percent of Average Net Rate Base						
	8.99%	N/A	4.29%	N/A	7.17%	

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	149,478	1
Appropriated Earned Surplus	45,248	2
Unappropriated Earned Surplus	179,039	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	373,765	
Net Income		
Net Income	21,134	5
Percent Return on Proprietary Capital	5.65%	

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

Balance Sheet (Page F-05)

AC 131 AND 132 CASH AND TEMPORARY INVESTMENTS:

DURING 1997 UTILITY PURCHASED FIVE \$10,000 CERTIFICATE OF DEPOSITS TO BETTER IMPROVE INTEREST EARNINGS FOR UTILITY.

Contributions in Aid of Construction (Account 271) (Page F-17)

WATER CONTRIBUTIONS-1992 DEFERRED ASSESSMENT BECAME CURRENT AND DUE IN 1997 UPON SALE OF PROPERTY-RECORDED AS 1997 CONTRIBUTION IN AMOUNT OF \$8063.62

UTILITY LEVIED SEWER SANITARY ASSESSMENTS IN THE AMOUNT OF \$39,539.56 FOR THE 1996 SANITARY SEWER EXTENSION ON FOURTH STREET-CONSTRUCTION WORK DONE AND CAPITALIZED IN 1996. OF THESE ASSESSMENTS \$8,381.65 WAS DUE FROM THE VILLAGE GENERAL FUND AND RECEIVED IN 1997 AND RECORDED TO CAPITAL PAID IN BY MUNICIPALITY. \$9,803.01 WERE DEFERRED UNTIL SALE OF PROPERTY AND RECORDED TO DEFERRED CREDITS AC 252, AND BALANCE OF \$21,354.90 CURRENT ASSESSMENTS.

Balance Sheet End-of-Year Account Balances (Page F-18)

ADDITIONAL 1997 SPECIAL ASSESSMENTS:

1996 SEWER EXTENSION PROJECT ON FOURTH STREET ASSESSED DURING 1997 IN THE AMOUNT OF \$39539.56. DEFERRED ASSESSMENTS UNTIL TIME PROPERTY DEVELOPE INCLUDED IN THIS PROJECT \$9,803.01 RECORDED AS DEFERRED CREDITS AC 252.

A DEFERRED WATER ASSESSMENT FROM PRIOR YEARS IN AMOUNT OF \$8,063.62 BECAME A CURRENT ASSESSMENT RECEIVABLE SINCE PROPERTY DEVELOPE. RECORDED TO CIAC.

Identification and Ownership (Page iv)

DATE UTILITY WAS ORGANIZED IS UNKNOWN

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	85,211	1
Total Sales of Water	85,211	
Other Operating Revenues		
Forfeited Discounts (470)	630	2
Other Water Revenues (474)	1,006	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,636	
Total Operating Revenues	86,847	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,202	5
General Operating Expenses (680-690)	14,418	6
Total Operation and Maintenance Expenses	48,620	
Other Operating Expenses		
Depreciation Expense (403)	9,659	7
Amortization Expense (404)		8
Taxes (408)	9,992	9
Total Other Operating Expenses	19,651	
Total Operating Expenses	68,271	
NET OPERATING INCOME	18,576	

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	44	163	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	44	163	
Metered Sales to General Customers (461)				
Residential	220	10,814	37,829	4
Commercial	42	10,443	23,056	5
Industrial				6
Total Metered Sales to General Customers (461)	262	21,257	60,885	
Private Fire Protection Service (462)	1		416	7
Public Fire Protection Service (463)	1		22,260	8
Other Sales to Public Authorities (464)	2	263	1,487	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	267	21,564	85,211	

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)	22,260	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)	22,260	
Forfeited Discounts (470):		
Customer late payment charges	630	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	630	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	646	7
Other (specify):		
CUSTOMER RECONNECT CHARGES	68	8
SERVICE WORK FOR CUSTOMERS	292	9
Total Other Water Revenues (474)	1,006	
Amortization of Construction Grants (475):		
NONE		10
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,922	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,619	3
Chemicals (630)	1,765	4
Supplies and Expenses (640)	4,214	5
Repairs of Water Plant (650)	5,282	6
Transportation Expenses (660)	400	7
Total Plant Operation and Maintenance Expenses	34,202	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,932	8
Office Supplies and Expenses (681)	270	9
Outside Services Employed (682)	900	10
Insurance Expense (684)	1,588	11
Employees Pensions and Benefits (686)	5,258	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,470	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,418	
 Total Operation and Maintenance Expenses	48,620	

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		8,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		152	2
Net property tax equivalent		8,299	
Social Security		1,578	3
PSC Remainder Assessment		115	4
Other (specify): NONE			5
Total tax expense		9,992	

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		0.249250				3
County tax rate	mills		5.363190				4
Local tax rate	mills		5.647100				5
School tax rate	mills		12.104620				6
Voc. school tax rate	mills		1.919750				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.283910				10
Less: state credit	mills		2.449441				11
Net tax rate	mills		22.834469				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.647100				14
Combined School Tax Rate	mills		14.024370				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.671470				17
Total Tax Rate	mills		25.283910				18
Ratio of Local and School Tax to Total	dec.		0.778023				19
Total tax net of state credit	mills		22.834469				20
Net Local and School Tax Rate	mills		17.765748				21
Utility Plant, Jan. 1	\$	395,480	395,480				22
Materials & Supplies	\$	10,592	10,592				23
Subtotal	\$	406,072	406,072				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	406,072	406,072				26
Assessment Ratio	dec.		0.793235				27
Assessed Value	\$	322,111	322,111				28
Net Local & School Rate	mills		17.765748				29
Tax Equiv. Computed for Current Year	\$	5,723	5,723				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,451					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	176		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	47,864		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	48,040	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	35,974		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	44,138		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	6,473		20
Total Pumping Plant	86,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	30,750		23
Total Water Treatment Plant	30,750	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	151		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)			176 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)			47,864 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	48,040
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			35,974 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			44,138 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			6,473 20
Total Pumping Plant	0	0	86,585
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			30,750 23
Total Water Treatment Plant	0	0	30,750
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			151 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	9,937		26
Transmission and Distribution Mains (343)	134,674		27
Fire Mains (344)			28
Services (345)	35,360	3,804	29
Meters (346)	21,614	13,800	30
Hydrants (348)	24,610		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	226,346	17,604	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	220		35
Computer Equipment (372.1)	737		36
Transportation Equipment (373)			37
Other General Equipment (379)	2,802	786	38
Other Tangible Property (390)			39
Total General Plant	3,759	786	
Total utility plant in service directly assignable	395,480	18,390	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	395,480	18,390	

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)			9,937 26
Transmission and Distribution Mains (343)			134,674 27
Fire Mains (344)			0 28
Services (345)			39,164 29
Meters (346)	255		35,159 30
Hydrants (348)			24,610 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	255	0	243,695
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			220 35
Computer Equipment (372.1)			737 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,588 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,545
Total utility plant in service directly assignable	255	0	413,615
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	255	0	413,615

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			2,458	2,458	1
February			2,298	2,298	2
March			2,455	2,455	3
April			2,189	2,189	4
May			2,021	2,021	5
June			2,155	2,155	6
July			2,647	2,647	7
August			2,146	2,146	8
September			2,156	2,156	9
October			2,156	2,156	10
November			1,996	1,996	11
December			2,139	2,139	12
Total for year	0	0	26,816	26,816	
Less: Measured or estimated water used in main flushing and water treatment during year				970	13
Less: Other utility use				3,835	14
Other utility use explanation:					15
WATER BREAKS 515, FIRE DEPT 151, FREEZE UP PREVENTION 393, CELEBRATIONS 180, IRON FILTER 330, SEWER FLUSHING 95, WELL #3 FLUSHING 1798, SKATING RINK 184, MIX CHEMICALS 3, MISC 186					
Water pumped into distribution system				22,011	16
Less: Water sold				21,564	17
Losses and unaccounted for				447	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				109	21
Date of maximum: 7/12/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				35	24
Date of minimum: 8/10/1997					25
Total KWH used for pumping for the year				76,540	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRST STREET	3	262	12	504,000	Yes	1
WISCONSIN AVENUE	4	244	6	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	FIRST AVENUE	WISCONSIN AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GENERAL ELECTRIC	GOULD	5
Year Installed	1987	1990	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS	9
Year Installed	1987	1985	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	40	75	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1926		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	2,863				2,863
M	D	4.000	2,603				2,603
M	D	6.000	20,602				20,602
M	D	8.000	2,665				2,665
Total Within Municipality			28,733	0	0	0	28,733
Total Utility			28,733	0	0	0	28,733

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	249	5			254	13	1
M	1.000	12				12	5	2
M	1.500	2				2		3
M	2.000	6				6	1	4
M	4.000	2				2		5
Total Utility		271	5	0	0	276	19	

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)	
0.750	293	100	6		387	30	1
1.000	16				16		2
1.250	1				1		3
1.500	1				1		4
2.000	5				5		5
Total:	316	100	6	0	410	30	

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)	
0.750	246	27		4		110	387	1
1.000		9		2		5	16	2
1.250		1					1	3
1.500		1					1	4
2.000		4		1			5	5
Total:	246	42	0	7	0	115	410	

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	46				46	2
Total Fire Hydrants	46	0	0	0	46	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	46
Number of distribution system valves end of year:	54
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 650 REPAIRS TO PLANT: 1996 UTILITY HAD SIGNIFICANT COSTS WITH WELL WHICH DID NOT RE-OCCUR IN 1997.

AC 680 ADMIN WAGES-CLERK'S DEPARTMENT KEPT MORE ACCURATE TIME RECORDS RE TIME SPENT WORKING ON UTILITY ADMINISTRATION

Water Utility Plant in Service (Page W-08)

AC 346 METERS-PURCHASED 100 TOUCH PAD METERS - COST \$8500
AC 346 METERS-PURCHASED 100 TOUCH PAD CONVERSION KITS-COST \$5,300
AC 346 METERS-JUNKED SIX 3/4" METERS AT \$42.50 EACH

AC 379 OTHER GENERAL EQUIP-PURCHASE SIX RADIO READ TRANSCEIVERS FOR READING METERS - COST \$785.48

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

UTILITY PERSONNEL DO NOT UNDERSTAND YOU QUESTION ON WATER TREATMENT PLANT RE RATED CAPACITY OF PLANT?

Write: The rate capacity of plant was intended for filter plant.
Capacities for any chemical addition facilities are not requested. A program change has been requested which will hopefully make this clearer.
Per PF

Water Services (Page W-16)

1997 SERVICES:

VIRGIL JENSEN PROPERTY-FOUR NEW 3/4" SERVICES-COST \$3,192.25, NC CONTRIBUTION REQUIRED UNTIL TIME OF HOOKUP. LATTER IN 1997 GEORGE ANDERSON PURCHASED ONE PARCEL AND A HOOKUP CHARGE OF \$500 MADE AND RECORDED TO CIAC.

KAREN DELANEY NEW HOME-COST OF 3/4" SERVICE TO UTILITY \$271.69, HOOKUP CHARGE OF \$500 MADE AND RECORDED TO CIAC.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	87,502	1
Total Sewage Operating Revenues	87,502	
Other Operating Revenues		
Forfeited Discounts (631)	1,237	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	6,007	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	7,244	
Total Operating Revenues	94,746	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	44,000	8
Maintenance Expenses (831-834)	4,805	9
Customer Accounting & Collection Expenses (840-843)	3,420	10
Administrative and General Expenses (850-857)	13,431	11
Total Operation and Maintenance Expenses	65,656	
Other Operating Expenses		
Depreciation Expense (403)	21,630	12
Amortization Expense (404)		13
Taxes (408)	1,865	14
Total Other Operating Expenses	23,495	
Total Operating Expenses	89,151	
NET OPERATING INCOME	5,595	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	212	9,435	45,646	5
Commercial Revenues	41	10,443	40,507	6
Industrial Revenues				7
Revenues from Public Authorities	2	263	1,349	8
Total Measured Service to General Customers (622)	255	20,141	87,502	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
				12
Total Sewage Operating Revenues	255	20,141	87,502	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
CUSTOMER LATE PAYMENT PENALTIES	1,237	1
Total Customers Forfeited Discounts (631)	1,237	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS	7	5
HEALTH BENEFIT CHARGE TO GENERAL FUND	6,000	6
Total Miscellaneous Operating Revenues (635)	6,007	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	16,685	1
Power and Fuel for Pumping (821)	3,090	2
Power and Fuel for Aeration Equipment (822)	13,005	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	2,111	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,709	8
Transportation Expenses (828)	400	9
Rents (829)		10
Total Operation Expenses	44,000	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,132	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,823	13
Maintenance of General Plant Structures and Equipment (834)	850	14
Total Maintenance Expenses	4,805	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,926	15
Flat Rate Inspections (841)		16
Meter Reading (842)	494	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	3,420	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	270	20
Outside Services Employed (852)	1,899	21
Insurance Expense (853)	1,716	22
Employees Pensions and Benefits (854)	5,231	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	3,815	25
Rents (857)	500	26
Total Administrative and General Expenses	13,431	
 Total Operation and Maintenance Expenses	65,656	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,598	1
Local and School Tax Equivalent on Meters Charged by Water Department		152	2
PSC Remainder Assessment		115	3
Other (specify): NONE			4
Total tax expense		<u>1,865</u>	

SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	3,891	123	6
Collecting Mains and Accessories (313)	259,054		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)	1,750		10
Total Collection System	264,695	123	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	59,742		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	59,742	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	40,480		17
Structures and Improvements (331)	337,158		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	42,238		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)	88,847		25
Flow Metering and Monitoring Equipment (339)	15,747		26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			4,014 6
Collecting Mains and Accessories (313)			259,054 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			1,750 10
Total Collection System	0	0	264,818
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			59,742 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	59,742
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			40,480 17
Structures and Improvements (331)			337,158 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			42,238 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			88,847 25
Flow Metering and Monitoring Equipment (339)			15,747 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	20,732		28
Total Treatment and Disposal Plant	545,202	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)	927		32
Transportation Equipment (373)			33
Other General Equipment (379)	460	17,022	34
Other Tangible Property (390)			35
Total General Plant	1,387	17,022	
Total utility plant in service directly assignable	871,026	17,145	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	871,026	17,145	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	871,026	17,145	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			20,732 28
Total Treatment and Disposal Plant	0	0	545,202
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			927 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			17,482 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	18,409
Total utility plant in service directly assignable	0	0	888,171
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	888,171
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	0	0	888,171

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	253	2			255		1
Total Utility		253	2	0	0	255	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	1,524				1,524
8.000	18,556				18,556
10.000	3,698				3,698
Total Utility	23,778	0	0	0	23,778

1
2
3

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

NEW SERVICES:

RESIDENT #1- WORK ORDER COSTS TO UTILITY \$61.68, HOOKUP CHG \$500 TO CIAC

RESIDENT #2- WORK ORDER COSTS TO UTILITY \$61.68, HOOKUP CHG \$500 TO CIAC

RESIDENT #3-NO COSTS TO UTILITY, SERVICE INSTALLED PRIOR YEAR-HOOKUP CHARGE TO CUSTOMER \$500 TO CIAC

AC379 OTHER GENERAL EQUIPMENT-PURCHASE ONE SRECO FLEXIBLE RODDER \$17,021.50

Sewer Services (Page S-09)

TWO NEW HOOKUPS TO COLLECTION SYSTEM, UTILITY COST \$123.36 AND REQUIRED CONTRIBUTIONS WAS \$500 EACH FOR A TOTAL OF \$1,000 WHICH WAS RECORDED TO CIAC

ALSO, ONE HOOKUP TO A SERVICE WHICH WAS INSTALLED IN PRIOR YEARS, A \$500 HOOKUP CHARGE MADE AND RECORDED TO CIAC.
