



3018 (02-09-04)

ANNUAL REPORT

OF

Name: DALTON VOLUNTEER FIRE DEPT. INC. WATER COMMISSION

Principal Office: N 778 CTY RD FF (MAN ST.)
DALTON, WI 53926

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: DALTON VOLUNTEER FIRE DEPT. INC. WATER COMMISSION

Utility Address: N 778 CTY RD FF (MAN ST.)
DALTON, WI 53926

When was utility organized?

Report any change in name:

Effective Date:

Utility Web Site:

Officer in charge of correspondence concerning this report:

Name: MR RUSS DENTON

Title: SEC. & TRES.

Office Address:

W 6575 W PINE ST.
DALTON, WI 53926

Telephone: (920) 394 - 3034

Fax Number:

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? NO

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

OFFICERS AND DIRECTORS

Name/Title and Business Address	Length Of	Term Expires	Meetings Attended
Officer's Name/Title ALAN KNIGHT/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			1
Officer's Name/Title ANN MARWITZ/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			2
Officer's Name/Title BILL BURK/DIR Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			3
Officer's Name/Title JOE VINZ/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			4
Officer's Name/Title RICHARD VINZ/COMM. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			5
Officer's Name/Title RUSS DENSON/SEC. & TRES. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			6

COMMON STOCKHOLDERS

From the stockholder list nearest the end of the year report the greatest of: 1) the ten largest shareholders of voting securities or 2) all shareholders owning 5% or more of voting securities. List names, addresses and shareholdings. If any stock is held by a nominee, give known particulars as to the beneficial owner (see Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Date of stockholders' list nearest end of year:

	Common	Preferred	Total
Number of stockholders on above date:			0
Number of shareholders in Wisconsin:			0
Percent of outstanding stock owned by Wisconsin Stockholders:			

Stockholders:

Name:

Address:

Number of Shares Held:

Beneficial Owner:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,104	12,224	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,434	7,698	2
Depreciation Expense (403)	2,929	2,914	3
Amortization Expense (404)	0		4
Taxes Other than Income Taxes (408.1)	20	23	5
Income Taxes (409.1)	0		6
Investment Tax Credit, Deferred to Future Periods (412.1)	0		7
Investment Tax Credit, Restored to Operating Income (412.2)	0		8
Total Operating Expenses	9,383	10,635	
Net Operating Income	3,721	1,589	
Income from Utility Plant Leased to Others (413)	0		9
Gains (Losses) from Disposition of Utility Property (414)	0		10
Utility Operating Income	3,721	1,589	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		11
Income from Nonutility Operations (417)	0		12
Nonoperating Rental Income (418)	0		13
Interest and Dividend Income (419)	42	13	14
Allowance for Funds used during Construction (420)			15
Miscellaneous Nonoperating Income (421)	0		16
Gains (Losses) from Disposition of Property (422)	0		17
Total Other Income	42	13	
Total Income	3,763	1,602	
OTHER INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		18
Miscellaneous Income Deductions (426)	0		19
Total Other Income Deductions	0	0	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
Taxes Other than Income Taxes (408.2)			20
Income Taxes (409.2)			21
Investment Tax Credit, Nonutility Operations, Net (412.4)			22
Total Taxes Applicable to Other Income and Deductions	0	0	
Income Before Interest Charges and Extraordinary Item:	3,763	1,602	
INTEREST CHARGES			
Interest on Long-term Debt (427)	0		23
Amortization of Debt Discount and Expense (428)			24
Amortization of premium on Debt-Cr. (429)			25
Interest on Debt to Associated Companies (430)	1,838	2	26
Other Interest Expense (431)	0		27
Total Interest Charges	1,838	2	
Income Before Extraordinary Items	1,925	1,600	

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
EXTRAORDINARY ITEMS			
Extraordinary Income (433)			28
Extraordinary Deductions (434)	(4,000)		29
Income Taxes, Extraordinary Items (409.3)			30
Total Extraordinary Items	4,000	0	
Net Income	5,925	1,600	
RETAINED EARNINGS			
Unappropriated Retained Earnings (at beginning of period)	7,205	5,605	31
Balance transferred from Income (435)	5,925	1,600	32
Appropriations of Retained Earnings (436)	0		33
Dividends Declared-Preferred Stock (437)			34
Dividends Declared-Common Stock (438)			35
Adjustments to Retained Earnings (439)	0		36
Total Retained Earnings	13,130	7,205	

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)	
Income from Utility Plant Leased to Others (413):		
NONE		1
Total (Acct. 413):	0	
Gains (Losses) from Disposition of Utility Property (414):		
NONE		2
Total (Acct. 414):	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):		
SAVINGS ACCT.	42	5
Total (Acct. 419):	42	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Gains (Losses) from Disposition of Property (422):		
NONE		7
Total (Acct. 422):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Miscellaneous Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Extraordinary Deductions (434):		
PSC Adjustment	(4,000)	10
Total (Acct. 434):	(4,000)	
Balance transferred from Income (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Retained Earnings (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Adjustments to Retained Earnings (439):		
NONE		13
Total (Acct. 439):	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 from Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	13,104	0	0	0	13,104	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: uncollectibles directly expensed as reported in water acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	4
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	5
Revenues subject to Wisconsin Remainder Assessment	13,104	0	0	0	13,104	

SALARIES AND WAGES

Show total compensation paid each officer during the year, including bonuses and other allowances.
Furnish particulars as to bonuses and allowances. Show final distribution of payroll including amounts from clearing accounts.

OFFICERS' COMPENSATION

Name (a)	Official Title (b)	Total Comp (c)
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NONE

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	156,668	155,809	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	39,414	36,651	2
Net Utility Plant	117,254	119,158	
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	
Other Investments (124)	0	0	5
Special Funds (125)	0	0	6
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,497	1,549	7
Temporary Cash Investments (132)	3,844	802	8
Notes Receivable (141)	0	0	9
Customer Accounts Receivable (142)	4,275	4,316	10
Other Accounts Receivable (143)	0	0	11
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	12
Materials and Supplies (150)	1,293	1,287	13
Prepayments (166)	0	0	14
Other Current and Accrued Assets (170)	0	0	15
Total Current and Accrued Assets	13,909	7,954	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	16
Extraordinary Property Losses (182)	0	0	17
Other Deferred Debits (183)	0	0	18
Total Deferred Debits	0	0	
Total Assets and Other Debits	131,163	127,112	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Common Capital Stock (201)			19
Preferred Capital Stock (204)			20
Other Paid-in Capital (207)	16,933	16,933	21
Installments Received on Capital Stock (212)			22
Capital Stock Expense (214)			23
Appropriated Retained Earnings (215)		7,205	24
Unappropriated Retained Earnings (216)	13,130	7,205	25
Reacquired Capital Stock (217)			26
Non-corporate Proprietorship (218)			27
Total Proprietary Capital	30,063	31,343	
LONG-TERM DEBT			
Bonds (221)	0		28
Advances from Associated Companies (223)	25,000	27,500	29
Other Long-term Debt (224)	0		30
Total Long-Term Debt	25,000	27,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		31
Accounts Payable (232)	44	270	32
Customer Deposits (235)			33
Taxes Accrued (236)	(20)	0	34
Interest Accrued (237)	875	0	35
Other Current and Accrued Liabilities (238)			36
Total Current and Accrued Liabilities	899	270	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		37
Customer Advances for Construction (252)	550	500	38
Other Deferred Credits (253)	0	0	39
Accumulated Deferred Investment Tax Credits (255)	0	0	40
Total Deferred Credits	550	500	
OPERATING RESERVES			
Property Insurance Reserve (261)			41
Injuries and Damages Reserve (262)			42
Pensions and Benefits Reserve (263)			43
Miscellaneous Operating Reserves (265)			44
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	74,651	74,651	45
Total Liabilities and Other Credits	131,163	134,264	

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)	156,668	0	0	0	1
Other Tangible Property (390)					2
Utility Plant Purchased or Sold (391)					3
Utility Plant in Process of Reclassification (392)					4
Utility Plant Leased to Others (393)					5
Property Held for Future Use (394)					6
Construction Work in Progress (395)					7
Utility Plant Acquisition Adjustments (396)					8
Other Utility Plant Adjustments (397)					9
Total Utility Plant	156,668	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	39,414	0	0	0	10
Total Accumulated Provision	39,414	0	0	0	
Net Utility Plant	117,254	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	36,666				36,666	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,929				2,929	4
						5
						6
Accruals charged other accounts (specify):						7
						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	2,929	0	0	0	2,929	13
Debits during year						14
Book cost of plant retired	181				181	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	181	0	0	0	181	19
Balance End of Year	39,414	0	0	0	39,414	20
						21
						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.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
				0	1
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	2
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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					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	1,293	1,287	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	1,293	1,287	

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL STOCK (ACCTS. 201 AND 204)

Particulars (a)	Common Stock (201) (b)	Preferred Stock (204) (c)	
Par or stated value per share			1
Total par value provided in articles of incorporation			2
Total par value issued			3
Dividends declared per share for year			4

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.

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)	
Advances (223)					
DALTON FIRE DEPT.	01/01/1997	00/00/0000	7.00%	25,000	1
Total for Account 223				25,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	
NONE	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8 20
Other (explain):	
NONE	9
Total payments and other debits	<u>20</u>
Balance end of year	<u><u>(20)</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 Associated Companies (223)					
NOTE FROM FIRE DEPT.		1,838	963	875	2
Subtotal	0	1,838	963	875	
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	1,838	963	875	

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	74,651					74,651	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	74,651	0	0	0	0	74,651	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Investments (124):		
NONE		1
Total (Acct. 124):	0	
Special Funds (125):		
NONE		2
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		3
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,275	4
Other (specify):		
NONE		5
Total (Acct. 142):	4,275	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		6
Other (specify):		
NONE		7
Total (Acct. 143):	0	
Prepayments (166):		
NONE		8
Total (Acct. 166):	0	
Extraordinary Property Losses (182):		
NONE		9
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		10
Total (Acct. 183):	0	
Other Deferred Credits (253):		
NONE		11
Total (Acct. 253):	0	
Accumulated Deferred Investment Tax Credits (255):		
NONE		12
Total (Acct. 255):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	156,255	0	0	0	156,255	1
Materials and Supplies	1,290	0	0	0	1,290	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	38,040	0	0	0	38,040	4
Customer Advances for Construction	550				550	5
Contributions in Aid of Construction	74,651	0	0	0	74,651	6
Other (specify):						
NONE					0	7
Average Net Rate Base	44,304	0	0	0	44,304	
Net Operating Income	3,721	0	0	0	3,721	8
Net Operating Income as a percent of Average Net Rate Base						
	8.40%	N/A	N/A	N/A	8.40%	

RETURN ON COMMON EQUITY COMPUTATION

1. Sort data on a corporate basis, not a consolidated basis.
2. The data used in calculating average common equity is based on monthly averages, if available.
3. If monthly averages are not available, use average of beginning and end of year.

Description (a)	Common Equity (b)	Common Equity Plus ITC (c)	
Average Common Equity			
Common Stock Outstanding	16,933		1
Premium on Capital Stock			2
Capital Stock Expense			3
Retained Earnings	10,026		4
Deferred Investment Tax Credit			5
Other (Specify):			
NONE			6
Average Common Stock Equity	26,959	0	
Net Income			
Add:			
Net Income	5,651		7
Other (Specify):			
NONE			8
Less:			
Preferred Dividends			9
Other (Specify):			
NONE			10
Adjusted Net Income	5,651	0	
Percent Return on Equity	20.96%	0.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions, mergers, consolidation, or reorganization with other companies.

2. Details of new or significant changes in leasehold arrangements.

3. Estimated changes in revenues due to rate changes.

4. Obligations incurred or assumed, excluding commercial paper.

5. Changes in articles of incorporation or amendments to charter.

6. Docketed proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Filed manually. Keyed into electronic system and edited by PSC staff. ELE

Identification and Ownership - Contacts (Page iv)

ID & OWNERSHIP PAGE NOT SENT WITH ORIGINAL PAPER COPY OF ANNUAL REPORT. WAS SENT LATER AND RECEIVED BACK ON 5/19/98.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	13,079	1
Total Sales of Water	13,079	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	25	3
Total Other Operating Revenues	25	
Total Operating Revenues	13,104	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	683	4
General Expenses (680-690)	5,751	5
Total Operation and Maintenance Expenses	6,434	
Other Operating Expenses		
Depreciation Expense (403)	2,929	6
Amortization Expense (404)		7
Taxes Other Than Income Taxes (408.1)	20	8
Income taxes (409.1)	0	9
Investment Tax Credits, Deferred (412.1)		10
Investment Tax Credits, Restored (412.2)		11
Total Other Operating Expenses	2,949	
Total Operating Expenses	9,383	
NET OPERATING INCOME	3,721	

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	2	35	253	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	35	253	
Metered Sales to General Customers (461)				
Residential	48	2,150	10,963	4
Commercial	9	247	1,520	5
Industrial				6
Total Metered Sales to General Customers (461)	57	2,397	12,483	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	2	56	343	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	61	2,488	13,079	

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)	
Forfeited Discounts (470):		
NONE	0	1
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE	0	2
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	3
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	4
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION CHARGE	25	5
Total Other Water Revenues (474)	25	

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)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	414	3
Chemicals (630)		4
Supplies and Expenses (640)	109	5
Repairs of Water Plant (650)	160	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	683	
GENERAL EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	1,873	9
Outside Services Employed (682)	416	10
Insurance Expense (684)		11
Employee Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,462	14
Uncollectible Accounts (690)		15
Total General Expenses	5,751	
Total Operation and Maintenance Expenses	6,434	

TAXES (ACCTS. 408.1 AND 409.1)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Taxes other than income taxes (Acct 408.1)			
Property Tax			1
Social Security			2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		20	4
Other (specify): NONE			5
Total taxes other than income taxes		20	
Income Taxes (Acct 409.1)			
NONE			6
Total income taxes		0	
Total tax expense		20	

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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3
Structures and Improvements (311)			4
Collecting and Impounding Reservoirs (312)			5
Lake, River and Other Intakes (313)			6
Wells and Springs (314)	43,010		7
Infiltration Galleries and Tunnels (315)			8
Supply Mains (316)			9
Total Source of Supply Plant	43,010	0	
PUMPING PLANT			
Land and Land rights (320)			10
Structures and Improvements (321)	13,152		11
Boiler Plant Equipment (322)			12
Other Power Production Equipment (323)			13
Steam Pumping Equipment (324)			14
Electric Pumping Equipment (325)	23,964		15
Diesel Pumping Equipment (326)			16
Hydraulic Pumping Equipment (327)			17
Other Pumping Equipment (328)			18
Total Pumping Plant	37,116	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			19
Structures and Improvements (331)			20
Water Treatment Equipment (332)	497		21
Total Water Treatment Plant	497	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	35		22
Structures and Improvements (341)			23
Distribution Reservoirs and Standpipes (342)	5,763		24
Transmission and Distribution Mains (343)	49,875		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
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 3
Structures and Improvements (311)			0 4
Collecting and Impounding Reservoirs (312)			0 5
Lake, River and Other Intakes (313)			0 6
Wells and Springs (314)			43,010 7
Infiltration Galleries and Tunnels (315)			0 8
Supply Mains (316)			0 9
Total Source of Supply Plant	0	0	43,010
PUMPING PLANT			
Land and Land rights (320)			0 10
Structures and Improvements (321)			13,152 11
Boiler Plant Equipment (322)			0 12
Other Power Production Equipment (323)			0 13
Steam Pumping Equipment (324)			0 14
Electric Pumping Equipment (325)			23,964 15
Diesel Pumping Equipment (326)			0 16
Hydraulic Pumping Equipment (327)			0 17
Other Pumping Equipment (328)			0 18
Total Pumping Plant	0	0	37,116
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 19
Structures and Improvements (331)			0 20
Water Treatment Equipment (332)			497 21
Total Water Treatment Plant	0	0	497
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			35 22
Structures and Improvements (341)			0 23
Distribution Reservoirs and Standpipes (342)			5,763 24
Transmission and Distribution Mains (343)			49,875 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Fire Mains (344)			26
Services (345)	10,831		27
Meters (346)	3,229	291	28
Hydrants (348)	5,487		29
Other Transmission and Distribution Plant (349)			30
Total Transmission and Distribution Plant	75,220	291	
 GENERAL PLANT			
Land and Land Rights (370)			31
Structures and Improvements (371)			32
Office Furniture and Equipment (372)			33
Transportation Equipment (379)			34
Total General Plant	0	0	
Total utility plant in service	155,843	291	

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			
Fire Mains (344)			0 26
Services (345)		715	11,546 27
Meters (346)	181		3,339 28
Hydrants (348)			5,487 29
Other Transmission and Distribution Plant (349)			0 30
Total Transmission and Distribution Plant	181	715	76,045
GENERAL PLANT			
Land and Land Rights (370)			0 31
Structures and Improvements (371)			0 32
Office Furniture and Equipment (372)			0 33
Transportation Equipment (379)			0 34
Total General Plant	0	0	0
Total utility plant in service	181	715	156,668

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			200	200	1
February			180	180	2
March			201	201	3
April			239	239	4
May			219	219	5
June			265	265	6
July			269	269	7
August			220	220	8
September			208	208	9
October			220	220	10
November			185	185	11
December			408	408	12
Total for year	0	0	2,814	2,814	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,814	16
Less: Water sold				2,488	17
Losses and unaccounted for				326	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year					26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N778 CTY. FF	1	425	8	633,600	Yes	1
N713 CTY FF	2	305	6	360,000	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	1	2	1
Location	N778 CTY. FF	N713 CTY. FF	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	AMERICAN TURBINE	PLENGER	5
Year Installed	1994	1986	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	275	250	8
Pump Motor or Standby Engine Mfr	FRANKLINE	PLENGER	9
Year Installed	1994	1986	10
Type	OTHER	OTHER	11
Horsepower	30	0	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	R		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	5		6
Total capacity in gallons	7,500		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function and diameter.
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	1.000	251				251
M	D	1.500	115				115
M	D	2.000	540				540
A	D	6.000	5,048				5,048
M	D	6.000	4,300				4,300
M	D	8.000	72				72
Total Utility			10,326	0	0	0	10,326

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)	1
M	0.750	71			(4)	67	11	
Total Utility		71	0	0	(4)	67	11	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	65	6	4		67		1
Total:	65	6	4	0	67	0	

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	50	9		1		7	67	1
Total:	50	9	0	1	0	7	67	

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.

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						
	13				13	1
Total Fire Hydrants	13	0	0	0	13	
Flushing Hydrants						
					0	2
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:	10
Number of distribution system valves end of year:	19
Number of distribution valves operated during year:	8

WATER OPERATING SECTION FOOTNOTES

NONE