



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GREENVILLE SANITARY DISTRICT

Principal Office: P.O. BOX 60
GREENVILLE, WI 54942

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: GREENVILLE SANITARY DISTRICT

Utility Address: P.O. BOX 60
GREENVILLE, WI 54942

When was utility organized? 1/1/1986

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE WAGNER
Title: CLERK/TREASURER

Office Address:
P.O. BOX 60
GREENVILLE, WI 54942

Telephone: (920) 757 - 5151

Fax Number: (920) 757 - 0543

E-mail Address:

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

Name: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 S WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 3/17/1997

Period covered by most recent audit: Year ended December 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DON SCHINKE

Title: SUPERINTENDENT

Office Address:

P.O. BOX 60
GREENVILLE, WI 54942

Telephone: (920) 757 - 5151

Fax Number: (920) 757 - 0543

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DEAN CULBERTSON, CHAIRMAN
 - MR DON SCHINKE, SUPERINTENDENT
 - MR DAVID SCHLIMM, COMMISSIONER
 - MR AL SCHMIDT, COMMISSIONER
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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)	349,119	270,241	1
Operating Expenses:			
Operation and Maintenance Expense (401)	417,662	145,025	2
Depreciation Expense (403)	169,562	164,055	3
Amortization Expense (404)	0		4
Taxes (408)	6,244	4,711	5
Total Operating Expenses	593,468	313,791	
Net Operating Income	(244,349)	(43,550)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(244,349)	(43,550)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,625	10,524	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	1,625	10,524	
Total Income	(242,724)	(33,026)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(242,724)	(33,026)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	354,591	378,559	13
Amortization of Debt Discount and Expense (428)	9,960	7,635	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	15,582		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	380,133	386,194	
Net Income	(622,857)	(419,220)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,004,356	(7,396)	19
Balance Transferred from Income (433)	(622,857)	(419,220)	20
Miscellaneous Credits to Surplus (434)	0	1,430,972	21
Miscellaneous Debits to Surplus--Debit (435)	32,384		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	349,115	1,004,356	

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):		
Money Market bank accounts	1,625	4
Total (Acct. 419):	1,625	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Adjustment of prior year customer accounts receivable balance	32,384	9
Total (Acct. 435)--Debit:	32,384	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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):					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	349,119	0	0	0	349,119	1
Less: interdepartmental sales	0		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.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	349,119	0	0	0	349,119	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,742,436	9,471,174	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	552,216	381,666	2
Net Utility Plant	9,190,220	9,089,508	
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)	0	468,250	6
Special Funds (125)	0		7
Total Other Property and Investments	0	468,250	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,350	79,035	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	6,391	41,962	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	419,135	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	1,234,887	1,268,357	17
Total Current and Accrued Assets	1,252,628	1,808,489	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	99,589	61,079	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	99,589	61,079	
Total Assets and Other Debits	10,542,437	11,427,326	

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)	27,261	27,261	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	349,115	1,004,356	23
Total Proprietary Capital	376,376	1,031,617	
LONG-TERM DEBT			
Bonds (221)		2,200,000	24
Advances from Municipality (223)	450,000	572,500	25
Other long-Term Debt (224)	6,142,027	4,623,024	26
Total Long-Term Debt	6,592,027	7,395,524	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	67,973	52,822	28
Payables to Municipality (233)	2,632		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	107,023	96,810	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	177,628	149,632	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,396,406	2,850,553	38
Total Liabilities and Other Credits	10,542,437	11,427,326	

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)	9,742,436	0	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	9,742,436	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	552,216	0	0	0	9
Total Accumulated Provision	552,216	0	0	0	
Net Utility Plant	9,190,220	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	381,666				381,666	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	169,562				169,562	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,086				1,086	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	170,648	0	0	0	170,648	13
Debits during year						14
Book cost of plant retired	98				98	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	98	0	0	0	98	19
Balance End of Year	552,216	0	0	0	552,216	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.82%					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):				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	0	0 2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	0	0

**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)				
1995 G.O. Notes	7,635	404	53,444	1
1997 G.O. Notes	2,324	404	46,145	2
Total			99,589	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	27,261	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>27,261</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 Town of Greenville G.O. Notes	05/29/1997	05/01/2007	5.00%	220,700	1
1993 Town of Greenville G.O. Notes	05/01/1993	05/01/1998	5.00%	77,300	2
1995 Town of Greenville G.O. Notes	07/17/1995	07/17/2000	5.00%	152,000	3
Total for Account 223				450,000	
Other Long-Term Debt (224)					
1997 G.O. Notes	05/29/1997	05/01/2007	5.00%	2,765,000	4
1995 State Trust Fund Loan	06/15/1995	03/15/2005	6.00%	477,027	5
1995 G.O. Notes	01/01/1995	03/01/2004	6.00%	2,900,000	6
Total for Account 224				6,142,027	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,244	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,244</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,564	7
PSC Remainder Assessment	680	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,244</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 Revenue BAN	8,617	43,083	51,700	0	1
Subtotal	8,617	43,083	51,700	0	
Advances from Municipality (223)					
1993 Town of Greenville G.O. Notes	0	5,049	4,508	541	2
1995 Town of Greenville G.O. Notes	0	7,513	7,513	0	3
1997 Town of Greenville G.O. Notes	0	3,020	3,020	0	4
Subtotal	0	15,582	15,041	541	
Other long-Term Debt (224)					
1995A G.O. Notes	60,915	178,734	179,750	59,899	5
1995B G.O. Notes	3,384	22,997	24,750	1,631	6
1995 State Trust Fund Loan	23,894	27,973	30,074	21,793	7
1997 G.O. Notes	0	81,804	58,645	23,159	8
Subtotal	88,193	311,508	293,219	106,482	
Notes Payable (231)					
NONE				0	9
Subtotal	0	0	0	0	
Total	96,810	370,173	359,960	107,023	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,850,553					2,850,553	1
Add credits during year:							
For Services	7,867					7,867	2
For Mains	537,986					537,986	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,396,406	0	0	0	0	3,396,406	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,391	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,391	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
Miscellaneous billings	2,632	16
Total (Acct. 233):	2,632	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,606,805	0	0	0	9,606,805	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	466,941	0	0	0	466,941	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,123,479	0	0	0	3,123,479	6
Other (specify):						0 7
Average Net Rate Base	6,016,385	0	0	0	6,016,385	
Net Operating Income	(244,349)	0	0	0	(244,349)	8
Net Operating Income as a percent of Average Net Rate Base	-4.06%	N/A	N/A	N/A	-4.06%	

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	27,261	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	676,735	3
Other (Specify):		4
Total Average Proprietary Capital	703,996	
Net Income		
Net Income	(622,857)	5
Percent Return on Proprietary Capital	-88.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

The Sanitary District is in the process of identifying land parcels which should be assessed a capital contribution for services and mains added to the system. The lack of prior year records relating to special assessments do not allow the utility to properly report outstanding special assessments and capital contributions. All capital contributions reported are for current year collections.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	344,988	1
Total Sales of Water	344,988	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	4,131	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,131	
Total Operating Revenues	349,119	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	312,023	5
General Operating Expenses (680-690)	105,639	6
Total Operation and Maintenance Expenses	417,662	
Other Operating Expenses		
Depreciation Expense (403)	169,562	7
Amortization Expense (404)		8
Taxes (408)	6,244	9
Total Other Operating Expenses	175,806	
Total Operating Expenses	593,468	
NET OPERATING INCOME	(244,349)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,098	82,597	176,259	4
Commercial	39	3,303	28,240	5
Industrial	84	18,317	14,712	6
Total Metered Sales to General Customers (461)	1,221	104,217	219,211	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,156		119,850	8
Other Sales to Public Authorities (464)	14	4,624	5,927	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,391	108,841	344,988	

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)	119,850	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)	119,850	
Forfeited Discounts (470):		
NONE		5
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,131	6
Other (specify):		
NONE		7
Total Other Water Revenues (474)	4,131	
Amortization of Construction Grants (475):		
NONE		8
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)	56,368	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	26,786	3
Chemicals (630)	18,961	4
Supplies and Expenses (640)	1,518	5
Repairs of Water Plant (650)	205,257	6
Transportation Expenses (660)	3,133	7
Total Plant Operation and Maintenance Expenses	312,023	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,295	8
Office Supplies and Expenses (681)	16,330	9
Outside Services Employed (682)	41,946	10
Insurance Expense (684)	9,508	11
Employees Pensions and Benefits (686)	11,665	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	10,895	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	105,639	
Total Operation and Maintenance Expenses	417,662	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,564	3
PSC Remainder Assessment		680	4
Other (specify): NONE			5
Total tax expense		6,244	

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)	39,750		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	250,978		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	290,728	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	75,577		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	507,086		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	582,663	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	169,000		21
Structures and Improvements (331)	443,090		22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	612,090	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			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)			39,750 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)			250,978 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	290,728
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			75,577 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			507,086 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	582,663
WATER TREATMENT PLANT			
Land and Land Rights (330)			169,000 21
Structures and Improvements (331)			443,090 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	612,090
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	769,785		26
Transmission and Distribution Mains (343)	5,519,411	243,747	27
Fire Mains (344)			28
Services (345)	826,520	7,867	29
Meters (346)	112,233	7,146	30
Hydrants (348)	711,058	12,600	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	7,939,007	271,360	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)	10,000		37
Other General Equipment (379)	35,777		38
Other Tangible Property (390)	909		39
Total General Plant	46,686	0	
Total utility plant in service directly assignable	9,471,174	271,360	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	9,471,174	271,360	

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)			769,785 26
Transmission and Distribution Mains (343)			5,763,158 27
Fire Mains (344)			0 28
Services (345)			834,387 29
Meters (346)	98		119,281 30
Hydrants (348)			723,658 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	98	0	8,210,269
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,000 37
Other General Equipment (379)			35,777 38
Other Tangible Property (390)			909 39
Total General Plant	0	0	46,686
Total utility plant in service directly assignable	98	0	9,742,436
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	98	0	9,742,436

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			17,479	17,479	1
February			16,177	16,177	2
March			15,909	15,909	3
April			15,604	15,604	4
May			12,190	12,190	5
June			12,800	12,800	6
July			13,265	13,265	7
August			13,898	13,898	8
September			13,048	13,048	9
October			12,694	12,694	10
November			10,585	10,585	11
December			11,550	11,550	12
Total for year	0	0	165,199	165,199	
Less: Measured or estimated water used in main flushing and water treatment during year				2,343	13
Less: Other utility use				1,380	14
Other utility use explanation:					15
Cleaning and filling tower after painting, Fire Department use, Sprinkler system testing					
Water pumped into distribution system				161,476	16
Less: Water sold				108,841	17
Losses and unaccounted for				52,635	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Leaks in new system.					
Maximum gallons pumped by all methods in any one day during reporting year				787	21
Date of maximum: 2/7/1997					22
Cause of maximum:					23
Unknown					
Minimum gallons pumped by all methods in any one day during reporting year				234	24
Date of minimum: 5/21/1997					25
Total KWH used for pumping for the year				1	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)	
OUTAGAMIE AIRPORT	1	250	8	0	No	1
N671 CTH CB	2	500	10	500	Yes	2
W6852 CTH H	3	600	12	400,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMPHOUSE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE WESTERN	MUNICIPAL WELL & PUMP	5
Year Installed	1987	1986	1995	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	360	700	8
Pump Motor or Standby Engine Mfr	TRW	EMMONS	U.S. ELECTRIC	9 10
Year Installed	1987	1986	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	140	180		6
Total capacity in gallons	300,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	N	Y		13
Is water fluoridated (yes, no)?	N	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)
P	T	6.000	13,666				13,666
P	T	8.000	84,283	364			84,647
P	T	10.000	87,415	4,589			92,004
P	T	12.000	2,831				2,831
P	T	14.000	22,136				22,136
Total Within Municipality			210,331	4,953	0	0	215,284
Total Utility			210,331	4,953	0	0	215,284

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	1.000	1,333				1,333	497	1
P	1.000	0	14			14		2
M	1.250	4				4		3
M	1.500	13				13	2	4
P	1.500	0	2			2		5
P	2.000	0	2			2		6
M	2.000	11				11		7
P	4.000	2	1			3		8
P	6.000	5				5		9
P	8.000	8	2			10		10
P	10.000	11				11		11
Total Utility		1,387	21	0	0	1,408	499	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7			1	8		1
0.750	1,051	114			1,165	16	2
1.000	13	4			17	2	3
1.500	11	10			21	11	4
2.000	5	5			10	5	5
3.000	1	1		1	3	1	6
4.000	2		1	(1)	0		7
Total:	1,090	134	1	1	1,224	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7	1					8	1
0.750	1,077	88					1,165	2
1.000	1	15	1				17	3
1.500	4	10	6			1	21	4
2.000		5	5				10	5
3.000	1		1		1		3	6
4.000							0	7
Total:	1,090	119	13	0	1	1	1,224	

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	428	10		(30)	408	2
Total Fire Hydrants	428	10	0	(30)	408	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 80

Number of distribution system valves end of year:

Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 630 - Increased due to increase in chemicals purchased for water treatment.

Account 640 - Decreased due to decrease in supplies purchased during the year.

Account 650 - Increased due to tower painting cost of \$165,000.

Account 680 - Increased due to increase in salaries for system administration.

Account 682 - Increased due to increase in engineering fees for tower painting project (\$12,320), increase in audit fees (\$2,500).

Account 686 - Increased due to increase in salaries and wages.

Account 689 - Increased due to increase in salaries and wages.

Water Mains (Page W-15)

Watermain additions are financed by customers or developers at cost.

Water Services (Page W-16)

Service additions are financed by customers or developers at cost.

Meters (Page W-17)

Adjustments were made based upon a review of the system by the superintendent.

Hydrants and Distribution System Valves (Page W-18)

Hydrant count was adjusted based upon system review by superintendent.

The superintendent is in the process of determining the number of distribution valves at year end.
