



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944

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: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Utility Address: 118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOAN DOCKTER
Title: CLERK/TREASURER

Office Address:
118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944

Telephone: (920) 779 - 6011

Fax Number: (920) 779 - 6552

E-mail Address:

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

Name: VICKIE WENDT
Title:

Office Address: SCHUMAKER, ROMENESKO, & ASSOCIATES
2323 E. CAPITOL DR.
P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

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: SCHUMAKER, ROMENESKO, & ASSOCIATES
Title:

Office Address: SCHUMAKER, ROMENESKO, & ASSOCIATES
2323 E. CAPITOL DR
P.O. BOX 2459
APPLETON, WI 54913-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CURTIS WEIBEL

Title: MCO (HIRED CONSULTANT)

Office Address:

118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944

Telephone: (920) 779 - 4086

Fax Number: (920) 779 - 6552

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- GERALD BLINK, TRUSTEE
 - KATHY GRUENEWALD, VILLAGE PRESIDENT
 - ALVIN HABECK, TRUSTEE
 - SHERRY HENRICKSON, TRUSTEE
 - WALLACE LENZNER, TRUSTEE
 - DEBRA OBRY, TRUSTEE
 - ROGER RETZLAFF, TRUSTEE
-

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: 9/1/1948

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)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS INC (MCO)
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: CURTIS WEIBEL

Title: DIRECTOR OF PUBLIC WORKS

Telephone: (920) 779 - 4086

Fax Number: (920) 779 - 6552

E-mail Address:

Contract/Agreement beginning-ending dates: 4/1/1994 4/1/1997

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

MANAGEMENT AND TRAINING FOR MUNICIPAL PERSONNEL.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	512,941	506,686	1
Operating Expenses:			
Operation and Maintenance Expense (401)	274,613	289,102	2
Depreciation Expense (403)	183,016	180,724	3
Amortization Expense (404)	0		4
Taxes (408)	41,434	41,017	5
Total Operating Expenses	499,063	510,843	
Net Operating Income	13,878	(4,157)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	13,878	(4,157)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	51,335	36,029	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	51,335	36,029	
Total Income	65,213	31,872	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	65,213	31,872	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	104,653	90,370	13
Amortization of Debt Discount and Expense (428)	16,713	16,771	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)	5,625		18
Total Interest Charges	115,741	107,141	
Net Income	(50,528)	(75,269)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(751,604)	(676,335)	19
Balance Transferred from Income (433)	(50,528)	(75,269)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		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)	(802,132)	(751,604)	

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 INVESTMENTS	51,053	4
INTEREST ON SPECIAL ASSESSMENTS	282	5
Total (Acct. 419):	51,335	
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		11
Total (Acct. 436)--Debit:	0	
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):					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	110,995	0	401,946	0	512,941	1
Less: interdepartmental sales	622		340		962	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,633				1,633	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	39		17		56	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	108,701	0	401,589	0	510,290	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,137,157	7,678,057	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,698,944	2,566,273	2
Net Utility Plant	5,438,213	5,111,784	
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)	2,820	3,760	6
Special Funds (125)	731,285	690,797	7
Total Other Property and Investments	734,105	694,557	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,500	707	8
Temporary Cash Investments (132)	305,640	52,483	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	87,700	89,921	11
Other Accounts Receivable (143)	264	108	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,020	26,844	14
Materials and Supplies (150)	7,933	8,495	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	13,388	11,731	17
Total Current and Accrued Assets	439,445	190,289	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,168	135,881	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	1,648	1,648	20
Total Deferred Debits	120,816	137,529	
Total Assets and Other Debits	6,732,579	6,134,159	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,428,686	1,428,686	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(802,132)	(751,604)	23
Total Proprietary Capital	626,554	677,082	
LONG-TERM DEBT			
Bonds (221)	1,565,000	1,625,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	600,000		26
Total Long-Term Debt	2,165,000	1,625,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	130,058	14,675	28
Payables to Municipality (233)	9,822	25,243	29
Customer Deposits (235)			30
Taxes Accrued (236)	65,746	73,392	31
Interest Accrued (237)	45,814	29,169	32
Other Current and Accrued Liabilities (238)	2,587	2,600	33
Total Current and Accrued Liabilities	254,027	145,079	
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)	3,686,998	3,686,998	38
Total Liabilities and Other Credits	6,732,579	6,134,159	

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)	2,244,954	5,892,203	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	2,244,954	5,892,203	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	294,904	2,404,040	0	0	9
Total Accumulated Provision	294,904	2,404,040	0	0	
Net Utility Plant	1,950,050	3,488,163	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	274,184	2,292,089			2,566,273	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,169	146,847			183,016	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,417	(1,417)			0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	693	8,830			9,523	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,279	154,260	0	0	192,539	13
Debits during year						14
Book cost of plant retired	17,559	40,581			58,140	15
Cost of removal		1,728			1,728	16
Other debits (specify):						17
					0	18
Total debits	17,559	42,309	0	0	59,868	19
Balance End of Year	294,904	2,404,040	0	0	2,698,944	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.82%	2.67%				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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,933	8,495
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	<u>7,933</u>	<u>8,495</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1986 MORTGAGE REVENUE BONDS	879	428	0	1
1993 MORTGAGE REVENUE BONDS	15,834	428	119,168	2
Total			119,168	
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	1,428,686	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,428,686</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)	
MORTGAGE REVENUE BONDS	12/31/1989	09/01/2021	5.00%	605,000	1
MORTGAGE REVENUE REFUNDING BONDS	07/01/1993	09/01/2010	5.00%	960,000	2
Total Bonds (Account 221):				1,565,000	

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)	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTES	06/01/1997	06/01/2002	5.00%	600,000	1
Total for Account 224				600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	73,392	1
Accruals:		
Charged water department expense	35,707	2
Charged electric department expense		3
Charged sewer department expense	5,728	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>41,435</u>	
Taxes paid during year:		
County, state and local taxes	40,924	6
Social Security taxes	7,481	7
PSC Remainder Assessment	676	8
Other (explain):		
NONE		9
Total payments and other debits	<u>49,081</u>	
Balance end of year	<u><u>65,746</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)					
MORTGAGE REVENUE BONDS/1982	10,083	30,500	30,750	9,833	1
MORTGAGE REVENUE BONDS/1986	910	1,820	2,730	0	2
MORTGAGE REVENUE BONDS/1993	18,176	54,308	54,528	17,956	3
Subtotal	29,169	86,628	88,008	27,789	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BOND ANTICIPATION NOTE-1997		18,025		18,025	5
Subtotal	0	18,025	0	18,025	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	29,169	104,653	88,008	45,814	

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	531,257			3,155,741		3,686,998	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	531,257	0	0	3,155,741	0	3,686,998	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				2,590,336		2,590,336	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	2,820	2
Total (Acct. 124):	2,820	
Special Funds (125):		
REVENUE BOND RESERVE FUND	159,105	3
DNR SEWER REPLACEMENT FUND	368,199	4
SPECIAL REDEMPTION FUND-1982 BONDS	17,009	5
SPECIAL REDEMPTION FUND-1993 BONDS	77,201	6
SEWER DEPRECIATION FUND	71,750	7
SEWER DEBT RETIREMENT FUND	38,021	8
Total (Acct. 125):	731,285	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,338	10
Electric		11
Sewer (Regulated)	64,362	12
Other (specify):		
NONE		13
Total (Acct. 142):	87,700	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS	264	16
Total (Acct. 143):	264	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS AND INTEREST ON TAX ROLL	1,222	17
ACCOUNTS RECEIVABLE FROM TAX ROLL	21,798	18
Total (Acct. 145):	23,020	
Prepayments (165):		
NONE		19
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING ON PROJECTS	1,648	21
Total (Acct. 183):	1,648	
Payables to Municipality (233):		
REIMBURSEMENT DUE FOR EXPENDITURES INCURRED ON UTILITY'S BEHALF	9,822	22
Total (Acct. 233):	9,822	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	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	2,116,454	0	5,789,170	0	7,905,624	1
Materials and Supplies	8,214	0	0	0	8,214	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	284,544	0	2,348,064	0	2,632,608	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	531,257	0	3,155,741	0	3,686,998	6
Other (specify):					0	7
Average Net Rate Base	1,308,867	0	285,365	0	1,594,232	
Net Operating Income	(51,041)	0	64,919	0	13,878	8
Net Operating Income as a percent of Average Net Rate Base	-3.90%	N/A	22.75%	N/A	0.87%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,428,686	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(776,868)	3
Other (Specify):		4
Total Average Proprietary Capital	651,818	
Net Income		
Net Income	(50,528)	5
Percent Return on Proprietary Capital	-7.75%	

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.

SEE F-14. DEBT WAS INCURRED TO FINANCE REPLACEMENT OF MAINS AND A SERVICE.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	107,824	1
Total Sales of Water	107,824	
Other Operating Revenues		
Forfeited Discounts (470)	975	2
Other Water Revenues (474)	2,196	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,171	
Total Operating Revenues	110,995	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,432	5
General Operating Expenses (680-690)	60,728	6
Total Operation and Maintenance Expenses	90,160	
Other Operating Expenses		
Depreciation Expense (403)	36,169	7
Amortization Expense (404)		8
Taxes (408)	35,707	9
Total Other Operating Expenses	71,876	
Total Operating Expenses	162,036	
NET OPERATING INCOME	(51,041)	

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	663	32,111	56,223	4
Commercial	74	6,126	9,828	5
Industrial	17	3,658	4,410	6
Total Metered Sales to General Customers (461)	754	41,895	70,461	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,222	8
Other Sales to Public Authorities (464)	21	3,055	5,519	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	147	622	12
Total Sales of Water	777	45,097	107,824	

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)	31,222	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)	31,222	
Forfeited Discounts (470):		
Customer late payment charges	975	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	975	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,633	7
Other (specify):		
MISCELLANEOUS	563	8
Total Other Water Revenues (474)	2,196	
Amortization of Construction Grants (475):		
NONE		9
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)	9,372	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,923	3
Chemicals (630)	4,192	4
Supplies and Expenses (640)	2,750	5
Repairs of Water Plant (650)	3,982	6
Transportation Expenses (660)	1,213	7
Total Plant Operation and Maintenance Expenses	29,432	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,490	8
Office Supplies and Expenses (681)	3,856	9
Outside Services Employed (682)	25,661	10
Insurance Expense (684)	2,277	11
Employees Pensions and Benefits (686)	5,640	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	765	14
Uncollectible Accounts (690)	39	15
Total General Operating Expenses	60,728	
 Total Operation and Maintenance Expenses	90,160	

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		33,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		389	2
Net property tax equivalent		32,708	
Social Security	PRO RATA BASED ON GROSS PAY	2,864	3
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	135	4
Other (specify): NONE			5
Total tax expense		<u>35,707</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208700				3
County tax rate	mills		5.036000				4
Local tax rate	mills		6.075100				5
School tax rate	mills		11.852700				6
Voc. school tax rate	mills		1.760700				7
Other tax rate - Local	mills		0.198200				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.131400				10
Less: state credit	mills		1.941000				11
Net tax rate	mills		23.190400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.075100				14
Combined School Tax Rate	mills		13.613400				15
Other Tax Rate - Local	mills		0.198200				16
Total Local & School Tax	mills		19.886700				17
Total Tax Rate	mills		25.131400				18
Ratio of Local and School Tax to Total	dec.		0.791309				19
Total tax net of state credit	mills		23.190400				20
Net Local and School Tax Rate	mills		18.350769				21
Utility Plant, Jan. 1	\$	1,991,920	1,991,920				22
Materials & Supplies	\$	8,495	8,495				23
Subtotal	\$	2,000,415	2,000,415				24
Less: Plant Outside Limits	\$	160	160				25
Taxable Assets	\$	2,000,255	2,000,255				26
Assessment Ratio	dec.		0.955117				27
Assessed Value	\$	1,910,478	1,910,478				28
Net Local & School Rate	mills		18.350769				29
Tax Equiv. Computed for Current Year	\$	35,059	35,059				30
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32 33
Tax equiv. for current year (see note 6)	\$	33,097					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)	1,911		4
Structures and Improvements (311)	25,176		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	116,912		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	143,999	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	36,151		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	36,151	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,270		23
Total Water Treatment Plant	1,270	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,255		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)			1,911 4
Structures and Improvements (311)			25,176 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			116,912 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	143,999
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			36,151 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	36,151
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,270 23
Total Water Treatment Plant	0	0	1,270
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			11,255 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)	406,427		26
Transmission and Distribution Mains (343)	1,041,514	253,156	27
Fire Mains (344)			28
Services (345)	186,205	1,010	29
Meters (346)	45,980	3,847	30
Hydrants (348)	80,647	15,871	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,772,028	273,884	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	3,690		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	6,614		37
Other General Equipment (379)	24,202	675	38
Other Tangible Property (390)			39
Total General Plant	34,506	675	
Total utility plant in service directly assignable	1,987,954	274,559	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,987,954	274,559	

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)			406,427 26
Transmission and Distribution Mains (343)	14,679		1,279,991 27
Fire Mains (344)			0 28
Services (345)	70		187,145 29
Meters (346)	1,360		48,467 30
Hydrants (348)	1,000		95,518 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,109	0	2,028,803
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)	200		3,490 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			6,614 37
Other General Equipment (379)	250		24,627 38
Other Tangible Property (390)			0 39
Total General Plant	450	0	34,731
Total utility plant in service directly assignable	17,559	0	2,244,954
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	17,559	0	2,244,954

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			5,943	5,943	1
February			5,700	5,700	2
March			5,911	5,911	3
April			5,753	5,753	4
May			5,777	5,777	5
June			5,743	5,743	6
July			5,508	5,508	7
August			5,532	5,532	8
September			6,312	6,312	9
October			5,481	5,481	10
November			5,000	5,000	11
December			5,108	5,108	12
Total for year	0	0	67,768	67,768	
Less: Measured or estimated water used in main flushing and water treatment during year				1,800	13
Less: Other utility use				4,200	14
Other utility use explanation:					15
FLUSHING NEW CONSTRUCTION AND WATER MAIN BREAKS ON OLD MAIN BEING REPLACED WHILE NEW MAIN WAS BEING EXCAVATED.					
Water pumped into distribution system				61,768	16
Less: Water sold				45,097	17
Losses and unaccounted for				16,671	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
THE UTILITY IS CONTINUING TO SEARCH FOR LEAKS AND REPAIR AS NEEDED.					
Maximum gallons pumped by all methods in any one day during reporting year				403,000	21
Date of maximum: 9/28/1997					22
Cause of maximum:					23
FLUSHING WATER SYSTEM					
Minimum gallons pumped by all methods in any one day during reporting year				87,000	24
Date of minimum: 10/26/1997					25
Total KWH used for pumping for the year				126,777	26
If water is purchased: Vendor Name: NONE					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)	
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	1
ALONZO PARK/E. MAIN ST	WELL NO. 2	193	14	111,000	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	WELL NO. 1	WELL NO. 2	1
Location	310 E. MAIN ST.	HWY 45 / MILLER PARK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	GOULD	5
Year Installed	1993	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1993	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	40	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	ET #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	203		6
Total capacity in gallons	300,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5800		12
Is a corrosion control chemical used (yes, no)?	Y		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	3.000	425				425
M	D	4.000	396				396
P	D	4.000	11				11
A	D	6.000	8,545				8,545
M	D	6.000	18,171		4,194		13,977
P	D	6.000	1,033	166			1,199
A	D	8.000	2,795				2,795
M	D	8.000	3,633				3,633
P	D	8.000	12,051	3,309			15,360
M	D	10.000	2,842				2,842
P	D	10.000	15	719			734
M	T	12.000	320				320
P	D	12.000	12,106				12,106
P	S	12.000	365				365
Total Outside of Municipality			62,708	4,194	4,194	0	62,708
Total Utility			62,708	4,194	4,194	0	62,708

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	586		1		585	39	1
M	1.000	184	1			185	74	2
M	1.250	1				1		3
M	1.500	4				4		4
M	2.000	6				6	2	5
P	2.000	1				1		6
M	4.000	3				3		7
M	6.000	1				1		8
P	6.000	1				1		9
P	8.000	1				1	1	10
Total Utility		788	1	1	0	788	116	

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	777	48	34		791	31	1
1.000	12	1		1	14	1	2
1.500	4	2	0	(1)	5		3
2.000	10				10		4
3.000	1				1		5
4.000	1				1		6
Total:	805	51	34	0	822	32	

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	670	61	12	15		33	791	1
1.000	0	8	3	1		2	14	2
1.500	0	4	0	1			5	3
2.000		2	3	3		2	10	4
3.000	0	0	0	1		0	1	5
4.000				1			1	6
Total:	670	75	18	22	0	37	822	

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	1	1
Within Municipality	91	10	5		96	2
Total Fire Hydrants	91	10	5	1	97	
Flushing Hydrants						
	1			(1)	0	3
Total Flushing Hydrants	1	0	0	(1)	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:	97
Number of distribution system valves end of year:	157
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

ON DECEMBER 18, 1997, THE VILLAGE ELECTED TO FREEZE THE TAX EQUIVALENT AT THE 1996 COMPUTED AMOUNT.

Water Mains (Page W-15)

Water main additions were financed by long-term debt.

Water Services (Page W-16)

Water service additions were financed with long-term debt.

Hydrants and Distribution System Valves (Page W-18)

THE DISTRICT OPERATED 25 OF ITS 157 VALVES IN 1997. THE REMAINING VALVES WILL BE OPERATED IN 1998 TO MEET THE REQUIREMENT THAT EACH VLAVE BE OPERATEI AT LEAST ONCE EACH TWO YEARS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	317,491	1
Total Sewage Operating Revenues	317,491	
Other Operating Revenues		
Forfeited Discounts (631)	4,152	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)	80,303	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	84,455	
Total Operating Revenues	401,946	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	72,852	8
Maintenance Expenses (831-834)	33,749	9
Customer Accounting & Collection Expenses (840-843)	8,908	10
Administrative and General Expenses (850-857)	68,944	11
Total Operation and Maintenance Expenses	184,453	
Other Operating Expenses		
Depreciation Expense (403)	146,847	12
Amortization Expense (404)		13
Taxes (408)	5,727	14
Total Other Operating Expenses	152,574	
Total Operating Expenses	337,027	
NET OPERATING INCOME	64,919	

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	650	31,940	242,900	5
Commercial Revenues	74	6,025	43,499	6
Industrial Revenues	15	1,462	10,598	7
Revenues from Public Authorities	20	2,934	20,154	8
Total Measured Service to General Customers (622)	759	42,361	317,151	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	19	340	12
Total Sewage Operating Revenues	760	42,380	317,491	

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)
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):		
LATE CHARGES	4,152	1
Total Customers Forfeited Discounts (631)	4,152	
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):		
SANITARY BENEFITS CHARGE	80,000	5
OTHER SEWER REVENUES	303	6
Total Miscellaneous Operating Revenues (635)	80,303	
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)	23,541	1
Power and Fuel for Pumping (821)	22,641	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	296	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	9,089	7
Other Operating Supplies and Expenses (827)	7,017	8
Transportation Expenses (828)	10,268	9
Rents (829)		10
Total Operation Expenses	72,852	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	15,832	11
Maintenance of Collection System Pumping Equipment (832)	4,361	12
Maintenance of Treatment and Disposal Plant Equipment (833)	6,893	13
Maintenance of General Plant Structures and Equipment (834)	6,663	14
Total Maintenance Expenses	33,749	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	8,254	15
Flat Rate Inspections (841)		16
Meter Reading (842)	637	17
Uncollectible Accounts (843)	17	18
Total Customer Accounting & Collection Expenses	8,908	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	13,599	19
Office Supplies and Expenses (851)	2,376	20
Outside Services Employed (852)	28,157	21
Insurance Expense (853)	4,410	22
Employees Pensions and Benefits (854)	12,011	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)	6,391	25
Rents (857)	2,000	26
Total Administrative and General Expenses	68,944	
 Total Operation and Maintenance Expenses	 184,453	

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	PRO RATA BASED ON GROSS PAY	4,797	1
Local and School Tax Equivalent on Meters Charged by Water Department		389	2
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	541	3
Other (specify): NONE			4
Total tax expense		<u><u>5,727</u></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)	12,492		4
Structures and Improvements (311)	25,642		5
Service Connections, Traps, and Accessories (312)	379,986	1,020	6
Collecting Mains and Accessories (313)	811,379	229,093	7
Interceptor Mains and Accessories (314)	248,126		8
Force Mains (315)	21,953		9
Other Collecting System Equipment (316)			10
Total Collection System	1,499,578	230,113	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	8,465		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	98,354	5,086	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	106,819	5,086	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)	1,450,684	8,747	18
Preliminary Treatment Equipment (332)	161,080		19
Primary Treatment Equipment (333)	282,873		20
Secondary Treatment Equipment (334)	995,015		21
Advanced Treatment Equipment (335)	39,288		22
Chlorination Equipment (336)	29,317		23
Sludge Treatment and Disposal Equipment (337)	28,677		24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)	19,390		26
Outfall Sewer Pipes (340)	498,957		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)			12,492	4
Structures and Improvements (311)			25,642	5
Service Connections, Traps, and Accessories (312)	100		380,906	6
Collecting Mains and Accessories (313)	27,286		1,013,186	7
Interceptor Mains and Accessories (314)			248,126	8
Force Mains (315)			21,953	9
Other Collecting System Equipment (316)			0	10
Total Collection System	27,386	0	1,702,305	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			8,465	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			103,440	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	111,905	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)	4,000		1,455,431	18
Preliminary Treatment Equipment (332)			161,080	19
Primary Treatment Equipment (333)			282,873	20
Secondary Treatment Equipment (334)	4,000		991,015	21
Advanced Treatment Equipment (335)			39,288	22
Chlorination Equipment (336)			29,317	23
Sludge Treatment and Disposal Equipment (337)			28,677	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			19,390	26
Outfall Sewer Pipes (340)			498,957	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)	70,007		28
Total Treatment and Disposal Plant	3,575,288	8,747	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)	370,921		30
Office Furniture and Equipment (372)	15,826		31
Computer Equipment (372.1)			32
Transportation Equipment (373)	88,289		33
Other General Equipment (379)	29,416	2,701	34
Other Tangible Property (390)			35
Total General Plant	504,452	2,701	
Total utility plant in service directly assignable	5,686,137	246,647	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	5,686,137	246,647	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	5,686,137	246,647	

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)	1,995		68,012 28
Total Treatment and Disposal Plant	9,995	0	3,574,040
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			370,921 30
Office Furniture and Equipment (372)	3,200		12,626 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			88,289 33
Other General Equipment (379)			32,117 34
Other Tangible Property (390)			0 35
Total General Plant	3,200	0	503,953
Total utility plant in service directly assignable	40,581	0	5,892,203
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	40,581	0	5,892,203
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	40,581	0	5,892,203

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	322	1			323	83	1
Sewer	6.000	485		1		484	29	2
Sewer	8.000	2				2	1	3
Total Utility		809	1	1	0	809	113	

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	2,531				2,531	1
6.000	271				271	2
8.000	45,635	2,367	3,898		44,104	3
10.000	481	1,531			2,012	4
12.000	80				80	5
15.000	1,650				1,650	6
Total Utility	50,648	3,898	3,898	0	50,648	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

(828) DEPRECIATION INCREASED \$6,092 BECAUSE DEPRECIATION RATE WAS CHANGED FROM 3.1% TO 10%.

(831) REPLACED 2 MANHOLES AT COST OF \$7,260.

(832) 1996 HAD MAJOR LIFT STATION REPAIRS.

(833) NO PROFESSIONAL SERVICES INCURRED IN 1997.

(834) WWTP HAZARDOUS CONTAMINATION IN 1996 WHICH WAS NONRECURRING.

(856) DNR ENVIRONMENTAL FEE OF \$2,138 IN 1997.

Sewer Utility Plant in Service (Page S-07)

(313) Old main was replaced in 1997. See S-10 for size & footage.

Sewer Services (Page S-09)

Services were financed with long-term debt.

Sewer Mains (Page S-10)

Sewer main additions were financed with long-term debt.
