



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
GREEN BAY, WI 54313

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 HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
GREEN BAY, WI 54313

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHRISTOPHER A. HALTOM CPA

Title: ACCOUNTANT/TREASURER

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54313

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address:

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

Name: PAUL G. DENIS CPA

Title: PARTNER

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: PAUL G. DENIS CPA

Title: PARTNER

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:

Date of most recent audit report: 1/23/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROBERT BARTELT

Title: PUBLIC WORKS DIRECTOR

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54313

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR GEORGE SPEAKER, VILLAGE PRESIDENT

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)	1,288,587	1,247,165	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	366,665	402,543	2
Depreciation Expense (403)	179,520	139,622	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	212,615	213,456	5
Total Operating Expenses	758,800	755,621	
Net Operating Income	529,787	491,544	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	529,787	491,544	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,163	62,238	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	41,163	62,238	
Total Income	570,950	553,782	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	570,950	553,782	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	200,164	206,845	14
Amortization of Debt Discount and Expense (428)	7,973	4,869	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	13,170	18,026	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	221,307	229,740	
Net Income	349,643	324,042	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	930,178	606,136	20
Balance Transferred from Income (433)	349,643	324,042	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,279,821	930,178	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on cash and investments	34,271	5
Interest on special assessments	6,892	6
Total (Acct. 419):	41,163	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	1,288,587	0	0	0	1,288,587	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	8				8	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,288,579	0	0	0	1,288,579	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	169,384		169,384	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	169,384	0	169,384	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,791,815	10,337,580	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,539,773	1,382,616	2
Net Utility Plant	9,252,042	8,954,964	
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	0	5
Other Investments (124)	156,099	186,367	6
Special Funds (125)	323,071	323,071	7
Total Other Property and Investments	479,170	509,438	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	578,671	640,043	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	130,702	149,345	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	40,311	36,755	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	749,684	826,143	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,835	55,808	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	47,835	55,808	
Total Assets and Other Debits	10,528,731	10,346,353	

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)	1,246,998	1,246,998	21
Appropriated Earned Surplus (215)	323,071	323,071	22
Unappropriated Earned Surplus (216)	1,279,821	930,178	23
Total Proprietary Capital	2,849,890	2,500,247	
LONG-TERM DEBT			
Bonds (221)	2,994,623	3,111,794	24
Advances from Municipality (223)	0	215,298	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,994,623	3,327,092	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,778	43,696	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	200,555	200,555	31
Interest Accrued (237)	81,701	85,813	32
Other Current and Accrued Liabilities (238)	23,377	18,391	33
Total Current and Accrued Liabilities	327,411	348,455	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,356,807	4,170,559	41
Total Liabilities and Other Credits	10,528,731	10,346,353	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,791,266	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	549				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,791,815	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,539,773	0	0	0	10
Total Accumulated Provision	1,539,773	0	0	0	
Net Utility Plant	9,252,042	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	1,382,616				1,382,616	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	179,520				179,520	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,086				8,086	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	187,606	0	0	0	187,606	13
Debits during year						14
Book cost of plant retired	30,449				30,449	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	30,449	0	0	0	30,449	19
Balance End of Year	1,539,773	0	0	0	1,539,773	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	40,311	36,755
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	40,311	36,755

**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)				
1989 G.O. Promissory Note	4,705	428	0	1
1991 Mortgage Revenue Bond	2,176	428	29,557	2
1994 Mortgage Revenue Bond	1,092	428	18,278	3
Total			47,835	
Unamortized premium on debt (251)				
NONE				4
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	1,246,998	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,246,998</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)	
1991 Mortgage Revenue Bonds	08/15/1991	08/01/2011	7.00%	1,679,623	1
1994 Mortgage Revenue Bonds	09/01/1994	08/01/2014	6.00%	1,315,000	2
Total Bonds (Account 221):				2,994,623	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	200,555	1
Accruals:		
Charged water department expense	212,615	2
Charged electric department expense		3
Charged sewer department expense	2,492	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>215,107</u>	
Taxes paid during year:		
County, state and local taxes	200,555	6
Social Security taxes	12,844	7
PSC Remainder Assessment	1,708	8
Other (explain):		
NONE		9
Total payments and other debits	<u>215,107</u>	
Balance end of year	<u><u>200,555</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)					
1991 Mortgage Revenue Bonds	51,326	121,319	123,184	49,461	1
1994 Mortgage Revenue Bonds	33,290	78,845	79,895	32,240	2
Subtotal	84,616	200,164	203,079	81,701	
Advances from Municipality (223)					
1989 G.O. Promissory Notes	1,197	13,170	14,367	0	3
Subtotal	1,197	13,170	14,367	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	85,813	213,334	217,446	81,701	

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	4,170,559					4,170,559	1
Add credits during year:							
For Services	64,477					64,477	2
For Mains	105,182					105,182	3
Other (specify):							
Hydrants	16,589					16,589	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,356,807	0	0	0	0	4,356,807	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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):		
Special Assessment Receivable	156,099	2
Total (Acct. 124):	156,099	
Special Funds (125):		
Bond Retirement Fund	323,071	3
Total (Acct. 125):	323,071	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	130,702	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	130,702	
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):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	10,552,369	0	0	0	10,552,369	1
Materials and Supplies	38,533	0	0	0	38,533	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,461,194	0	0	0	1,461,194	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,263,683	0	0	0	4,263,683	6
Other (specify):					0	7
Average Net Rate Base	4,866,025	0	0	0	4,866,025	
Net Operating Income	529,787	0	0	0	529,787	8
Net Operating Income as a percent of Average Net Rate Base	10.89%	N/A	N/A	N/A	10.89%	

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	1,246,998	1
Appropriated Earned Surplus	323,071	2
Unappropriated Earned Surplus	1,104,999	3
Other (Specify):		4
Total Average Proprietary Capital	2,675,068	
Net Income		
Net Income	349,643	5
Percent Return on Proprietary Capital	13.07%	

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

Balance Sheet (Page F-06)

Account 223 - The utility used surplus cash to retire the 1989 G.O. Promissory Notes early.

Account 232 - December 31, 1996 balance included a payable on a main extension project.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,267,401	1
Total Sales of Water	1,267,401	
Other Operating Revenues		
Forfeited Discounts (470)	10,545	2
Miscellaneous Service Revenues (471)	2,142	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,499	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,186	
Total Operating Revenues	1,288,587	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,542	8
Pumping Expenses (620-625)	69,479	9
Water Treatment Expenses (630-635)	27,139	10
Transmission and Distribution Expenses (640-655)	100,578	11
Customer Accounts Expenses (901-904)	40,159	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	125,768	14
Total Operation and Maintenance Expenses	366,665	
Other Operating Expenses		
Depreciation Expense (403)	179,520	15
Amortization Expense (404-407)		16
Taxes (408)	212,615	17
Total Other Operating Expenses	392,135	
Total Operating Expenses	758,800	
NET OPERATING INCOME	529,787	

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	3,290	211,247	605,028	4
Commercial	425	110,466	226,204	5
Industrial	3	36,422	58,617	6
Total Metered Sales to General Customers (461)	3,718	358,135	889,849	
Private Fire Protection Service (462)	26		12,126	7
Public Fire Protection Service (463)	1		343,955	8
Other Sales to Public Authorities (464)	17	11,150	21,471	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,762	369,285	1,267,401	

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)	343,955	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)	343,955	
Forfeited Discounts (470):		
Customer late payment charges	10,545	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,545	
Miscellaneous Service Revenues (471):		
Valve turn on charges	2,120	7
Merchandise sales	22	8
Total Miscellaneous Service Revenues (471)	2,142	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,499	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	8,499	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,817	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	725	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	3,542	
 PUMPING EXPENSES		
Operation Labor (620)	2,093	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	61,843	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,543	9
Total Pumping Expenses	69,479	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,514	10
Chemicals (631)	15,238	11
Operation Supplies and Expenses (632)	2,357	12
Maintenance of Water Treatment Plant (635)	30	13
Total Water Treatment Expenses	27,139	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	77,813	14
Operation Supplies and Expenses (641)	2,950	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6	16
Maintenance of Mains (651)	12,212	17
Maintenance of Services (652)	3,991	18
Maintenance of Meters (653)	1,494	19
Maintenance of Hydrants (654)	2,112	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	100,578	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,907	22
Accounting and Collecting Labor (902)	32,244	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	8	25
Total Customer Accounts Expenses	40,159	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,996	27
Office Supplies and Expenses (921)	10,062	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,323	30
Property Insurance (924)	5,900	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	43,727	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	17,550	35
Transportation Expenses (933)	1,210	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	125,768	
 Total Operation and Maintenance Expenses	366,665	

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		200,555	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,492	2
Net property tax equivalent		198,063	
Social Security		12,844	3
PSC Remainder Assessment		1,708	4
Other (specify): NONE			5
Total tax expense		<u>212,615</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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236158				3
County tax rate	mills		6.445145				4
Local tax rate	mills		5.586570				5
School tax rate	mills		11.075826				6
Voc. school tax rate	mills		1.481558				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.825257				10
Less: state credit	mills		1.711655				11
Net tax rate	mills		23.113602				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.586570				14
Combined School Tax Rate	mills		12.557384				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.143954				17
Total Tax Rate	mills		24.825257				18
Ratio of Local and School Tax to Total	dec.		0.730867				19
Total tax net of state credit	mills		23.113602				20
Net Local and School Tax Rate	mills		16.892962				21
Utility Plant, Jan. 1	\$	10,337,580	10,337,580				22
Materials & Supplies	\$	36,755	36,755				23
Subtotal	\$	10,374,335	10,374,335				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	10,374,335	10,374,335				26
Assessment Ratio	dec.		0.843075				27
Assessed Value	\$	8,746,342	8,746,342				28
Net Local & School Rate	mills		16.892962				29
Tax Equiv. Computed for Current Year	\$	147,752	147,752				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	200,555					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,956		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	1,956	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	155,164		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	155,164	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	229,741		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	39,537		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	322,662		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	4,358		20
Total Pumping Plant	596,298	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,898		23
Total Water Treatment Plant	7,898	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,028		24
Structures and Improvements (341)	1,886		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)			1,956	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,956	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			155,164	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	155,164	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			229,741	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			39,537	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			322,662	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,358	20
Total Pumping Plant	0	0	596,298	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,898	23
Total Water Treatment Plant	0	0	7,898	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			14,028	24
Structures and Improvements (341)			1,886	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,921,182		26
Transmission and Distribution Mains (343)	5,592,307	294,721	27
Fire Mains (344)			28
Services (345)	1,046,742	135,098	29
Meters (346)	257,801	45,609	30
Hydrants (348)	482,452	30,320	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	9,316,398	505,748	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	86,675		34
Office Furniture and Equipment (391)	12,704		35
Computer Equipment (391.1)	34,570	2,495	36
Transportation Equipment (392)	72,006		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	8,209		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	21,594		44
Other Tangible Property (399)			45
Total General Plant	235,758	2,495	
Total utility plant in service directly assignable	10,313,472	508,243	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	10,313,472	508,243	

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)			1,921,182 26
Transmission and Distribution Mains (343)	9,709		5,877,319 27
Fire Mains (344)			0 28
Services (345)	3,600		1,178,240 29
Meters (346)	16,150		287,260 30
Hydrants (348)	990		511,782 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	30,449	0	9,791,697
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,675 34
Office Furniture and Equipment (391)			12,704 35
Computer Equipment (391.1)			37,065 36
Transportation Equipment (392)			72,006 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,209 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			21,594 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	238,253
Total utility plant in service directly assignable	30,449	0	10,791,266
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,449	0	10,791,266

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			41,150	41,150	1
February			35,819	35,819	2
March			39,578	39,578	3
April			41,296	41,296	4
May			43,784	43,784	5
June			43,321	43,321	6
July			48,809	48,809	7
August			44,680	44,680	8
September			39,273	39,273	9
October			39,825	39,825	10
November			38,606	38,606	11
December			39,827	39,827	12
Total for year	0	0	495,968	495,968	
Less: Measured or estimated water used in main flushing and water treatment during year				15,000	13
Less: Other utility use				5,000	14
Other utility use explanation:					15
Watermain Breaks					
Water pumped into distribution system				475,968	16
Less: Water sold				369,285	17
Losses and unaccounted for				106,683	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,392	21
Date of maximum: 7/15/1997					22
Cause of maximum:					23
Peak demand due to seasonal conditions and new construction.					
Minimum gallons pumped by all methods in any one day during reporting year				656	24
Date of minimum: 9/1/1997					25
Total KWH used for pumping for the year				1,219,604	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)	
WELL #1	Well #1	680	16	684,000	Yes	1
WELL #2	Well #2	814	16	2,088,000	Yes	2
WELL #3	Well #3	785	16	2,520,000	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	WELL #1	WELL #2	WELL #2 (BOOST)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	JUCUZZI	SIMMONS	5
Year Installed	1955	1981	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,450	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S MOTORS	U S MOTORS	10
Year Installed	1987	1992	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	150	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE BOWLER			18
Year Installed	1981			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,650			21
Pump Motor or Standby Engine Mfr	YOSKAWA			23
Year Installed	1981			24
Type	ELECTRIC			25
Horsepower	300			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	WELL #1	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	133	0	98	6
Total capacity in gallons	100,000	250,000	500,000	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	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	684.0000	2.0880		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	199		6
Total capacity in gallons	1,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	2.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	D	4.000	75				75
A	T	6.000	51,968				51,968
M	D	6.000	42,425		2,126		40,299
P	D	6.000	1,606	8			1,614
A	D	8.000	29,027				29,027
M	D	8.000	15,286				15,286
P	D	8.000	80,462	5,420	15		85,867
A	D	10.000	42,148				42,148
M	D	10.000	7,167		897		6,270
P	D	10.000	26,717	2,727			29,444
A	D	12.000	17,120				17,120
P	D	12.000	4,573				4,573
A	D	14.000	15,599				15,599
P	D	14.000	9				9
P	D	16.000	8,574				8,574
A	D	18.000	72				72
Total Within Municipality			342,828	8,155	3,038	0	347,945
Total Utility			342,828	8,155	3,038	0	347,945

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	1,876				1,876	55	1
M	1.000	1,621	167	36		1,752	95	2
M	1.500	38				38		3
M	2.000	56	10			66		4
M	4.000	7				7		5
M	6.000	4				4		6
M	8.000	8	1			9		7
M	10.000	1				1		8
M	12.000	1				1		9
Total Utility		3,612	178	36	0	3,754	150	

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	566		232		334	281	1
0.750	3,009	555	103		3,461	242	2
1.000	83	12	11		84	20	3
1.500	47	6		2	55	2	4
2.000	54	3			57	3	5
3.000	8	6	1	5	18		6
4.000	6	2		(3)	5	3	7
6.000	1				1	0	8
Total:	3,774	584	347	4	4,015	551	

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	313	16		1		4	334	1
0.750	3,049	256	2	1	4	149	3,461	2
1.000	1	67		3	1	12	84	3
1.500		43	1	2		9	55	4
2.000		49	1	4		3	57	5
3.000		5		3	9	1	18	6
4.000		2		2		1	5	7
6.000			1				1	8
Total:	3,363	438	5	16	14	179	4,015	

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	673	20	10		683	1
Within Municipality					0	2
Total Fire Hydrants	673	20	10	0	683	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year: 683
 Number of distribution system valves end of year: 1,106
 Number of distribution valves operated during year: 350

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 651 - Utility personnel repaired watermain breaks during 1997 rather than contracting with a vendor resulting in cost savings.

Account 652 - Utility personnel repaired service leaks during 1997 rather than contracting with a vendor resulting in cost savings.

Account 920 - Increased due to additional time spent by the director of public works and the utility paying a percentage of the salary of a GIS coordinator (new position in 1997).

Account 923 - In 1996, the utility paid \$11,220 for a potable water study.

Water Mains (Page W-15)

Main extensions are financed by private developers or special assessments levied on adjacent property owners and are based on actual installation cost incurred by the utility. Special assessments are charged on a per lineal foot basis. Assessments are payable immediately by developers but payable from property owners in one of the two following methods:

- (1) 10 year repayment schedule
 - (2) deferred without interest until the property is sold or developed.
-

Water Services (Page W-16)

The cost of new services added are assessed against property owners based on Schedule Cz-1 in the utility's authorized rate file. Services installed during main extentions are financed by developers or assessments on adjacent property owners and are based on actual installation cost incurred by the utility.

Hydrants and Distribution System Valves (Page W-18)

The utility plans on operating the remaining distribution valves during 1998 to comply with PSC 185.87.
