



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MIDDLETON WATER UTILITY

Principal Office: 7426 HUBBARD AVENUE
MIDDLETON, WI 53562

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: MIDDLETON WATER UTILITY

Utility Address: 7426 HUBBARD AVENUE
MIDDLETON, WI 53562

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TOBY GINDER

Title: ASSISTANT DIRECTOR OF PUBLIC WORKS

Office Address:

7426 HUBBARD AVENUE
MIDDLETON, WI 53562

Telephone: (608) 827 - 1070

Fax Number: (608) 827 - 1080

E-mail Address: none

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

Name: MS VICKI V HELLENBRAND

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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: MS VICKI V HELLENBRAND

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO.

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/20/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HENRY SIMON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

7426 HUBBARD AVE
MIDDLETON, WI 53562

Telephone: (608) 827 - 1070

Fax Number: (608) 827 - 1080

E-mail Address: none

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- JULIE BRUNETTE
- DAVID HYZER
- BRUCE KAROW
- AL KLAIS
- DENNIS OLSON
- MARK OPITZ
- BOB POFAHL

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)	1,340,962	1,094,499	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	437,858	419,263	2
Depreciation Expense (403)	241,857	151,861	3
Amortization Expense (404-407)	0		4
Taxes (408)	239,617	212,279	5
Total Operating Expenses	919,332	783,403	
Net Operating Income	421,630	311,096	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	421,630	311,096	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	33,000		9
Interest and Dividend Income (419)	73,249	173,899	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	106,249	173,899	
Total Income	527,879	484,995	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	527,879	484,995	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	16,650	15,500	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	153,852	77,506	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	170,502	93,006	
Net Income	357,377	391,989	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,235,860	2,843,871	20
Balance Transferred from Income (433)	357,377	391,989	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	3,593,237	3,235,860	

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):		
Income from antenna rental	33,000	4
Total (Acct. 418):	33,000	
Interest and Dividend Income (419):		
Interest earned on investments	73,249	5
Total (Acct. 419):	73,249	
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	1,340,962	0	0	0	1,340,962	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	761				761	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,340,201	0	0	0	1,340,201	

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	154,247		154,247	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	11,927		11,927	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	166,174	0	166,174	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,642,175	12,877,445	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,238,654	2,051,372	2
Net Utility Plant	11,403,521	10,826,073	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,403,521	10,826,073	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	352,140	352,140	8
Special Funds (125-128)	0		9
Total Other Property and Investments	352,140	352,140	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(18,732)	(765,844)	10
Special Deposits (132-134)	0	1,816,332	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,031,856		13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	467,459	247,097	15
Other Accounts Receivable (143)	22,889		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	119,885	103,974	18
Materials and Supplies (151-163)	37,703	36,443	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,661,060	1,438,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,850	15,500	24
Other Deferred Debits (182-186)	3,484	2,775	25
Total Deferred Debits	37,334	18,275	
Total Assets and Other Debits	13,454,055	12,634,490	

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)	1,768,327	1,768,327	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,593,237	3,235,860	28
Total Proprietary Capital	5,361,564	5,004,187	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	2,735,000	2,719,203	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	2,735,000	2,719,203	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	28,548	97,149	33
Payables to Municipality (233)	5,473	7,813	34
Customer Deposits (235)			35
Taxes Accrued (236)	231,672	203,022	36
Interest Accrued (237)	44,000	10,500	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	8,594	7,304	41
Total Current and Accrued Liabilities	318,287	325,788	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	25,636	29,471	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	25,636	29,471	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,013,568	4,555,841	49
Total Liabilities and Other Credits	13,454,055	12,634,490	

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)	13,434,414	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)	207,761				7
Total Utility Plant	13,642,175	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,238,654	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,238,654	0	0	0	
Net Utility Plant	11,403,521	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	2,041,945				2,041,945	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	241,857				241,857	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,664				6,664	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,000				2,000	10
Other credits (specify):						11
Adjustment	18,686				18,686	12
Total credits	269,207	0	0	0	269,207	13
Debits during year						14
Book cost of plant retired	53,836				53,836	15
Cost of removal	18,662				18,662	16
Other debits (specify):						17
					0	18
Total debits	72,498	0	0	0	72,498	19
Balance End of Year	2,238,654	0	0	0	2,238,654	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	37,703	36,443
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	37,703	36,443

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 G.O. Debt	15,500	428	0	1
1997 G.O. Refunding Debt	1,150	428	33,850	2
Total			33,850	
Unamortized premium on debt (251)				
Total			0	3

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	1,768,327	1
Changes during year (explain):		
none		2
Balance end of year	<u><u>1,768,327</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.00%	2,735,000	1
Total for Account 223				2,735,000	
Other Long-Term Debt (224)					
1993 bonds	04/01/1995	03/03/1998	5.00%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	203,022	1
Accruals:		
Charged water department expense	239,617	2
Charged electric department expense		3
Charged sewer department expense	5,287	4
Other (explain):		
NONE		5
Total Accruals and other credits	244,904	
Taxes paid during year:		
County, state and local taxes	203,022	6
Social Security taxes	11,318	7
PSC Remainder Assessment	1,561	8
Other (explain):		
Misc. not adjusted at audit	353	9
Total payments and other debits	216,254	
Balance end of year	231,672	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 State Trust Fund Loan	0	1,104	1,104	0	2
1995 G.O Note	10,500	52,275	62,775	0	3
1997 G.O. Note	0	100,473	56,473	44,000	4
Subtotal	10,500	153,852	120,352	44,000	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	10,500	153,852	120,352	44,000	

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	4,555,841					4,555,841	1
Add credits during year:							
For Services	51,912					51,912	2
For Mains	386,708					386,708	3
Other (specify):							
Hydrants	31,300					31,300	4
Deduct charges (specify):							
Refund for Phase I oversizing charges	12,193					12,193	5
Balance End of Year	5,013,568	0	0	0	0	5,013,568	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
none	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	352,140	2
Total (Acct. 124):	352,140	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	467,459	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	467,459	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Interest receivable on Special Assessments	22,889	15
Total (Acct. 143):	22,889	

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)
Receivables from Municipality (145):		
Receivable from Sewer	38,614	16
Additional Public Fire Protection	11,701	17
Wages and Tax Roll	69,570	18
Total (Acct. 145):	119,885	
Prepayments (165):		
NONE	0	19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
0	0	23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Deferred Special Assessments	3,484	24
Total (Acct. 186):	3,484	
Payables to Municipality (233):		
Payable to Sewer	5,473	25
Total (Acct. 233):	5,473	
Other Deferred Credits (253):		
NONE	0	26
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	11,851,918	0	0	0	11,851,918	1
Materials and Supplies	37,073	0	0	0	37,073	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,140,299	0	0	0	2,140,299	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,784,704	0	0	0	4,784,704	6
Other (specify):					0	7
Average Net Rate Base	4,963,988	0	0	0	4,963,988	
Net Operating Income	421,630	0	0	0	421,630	8
Net Operating Income as a percent of Average Net Rate Base	8.49%	N/A	N/A	N/A	8.49%	

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	1,768,327	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,414,548	3
Other (Specify):		4
Total Average Proprietary Capital	5,182,875	
Net Income		
Net Income	357,377	5
Percent Return on Proprietary Capital	6.90%	

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.

Implemented Step 2 rates in 1997.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Demolished old reservoir and new reservoir is now on-line.

Began receiving revenues from antenna leases.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,319,544	1
Total Sales of Water	1,319,544	
Other Operating Revenues		
Forfeited Discounts (470)	7,905	2
Miscellaneous Service Revenues (471)	5,810	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,703	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,418	
Total Operating Revenues	1,340,962	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	19,152	8
Pumping Expenses (620-633)	125,364	9
Water Treatment Expenses (640-652)	29,448	10
Transmission and Distribution Expenses (660-678)	112,953	11
Customer Accounts Expenses (901-905)	22,325	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	128,616	14
Total Operation and Maintenance Expenses	437,858	
Other Operating Expenses		
Depreciation Expense (403)	241,857	15
Amortization Expense (404-407)		16
Taxes (408)	239,617	17
Total Other Operating Expenses	481,474	
Total Operating Expenses	919,332	
NET OPERATING INCOME	421,630	

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	12	1,130		2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	1,130	0	
Metered Sales to General Customers (461)				
Residential	3,763	268,147	495,242	4
Commercial	624	235,711	316,527	5
Industrial	48	185,441	166,523	6
Total Metered Sales to General Customers (461)	4,435	689,299	978,292	
Private Fire Protection Service (462)	56		12,807	7
Public Fire Protection Service (463)	1		309,901	8
Other Sales to Public Authorities (464)	41	9,456	18,544	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,545	699,885	1,319,544	

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)	309,901	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)	309,901	
Forfeited Discounts (470):		
Customer late payment charges	7,905	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,905	
Miscellaneous Service Revenues (471):		
Reconnection fees, miscellaneous invoices, and NSF charges	5,810	7
Total Miscellaneous Service Revenues (471)	5,810	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,703	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,703	
Amortization of Construction Grants (475):		
NONE		12
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	16,142	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,761	3
Miscellaneous Expenses (603)	249	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	19,152	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	3,069	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)	90,639	16
Fuel or Power Purchased for Pumping (623)	128	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	31,528	25
Total Pumping Expenses	125,364	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,022	26
Chemicals (641)	7,433	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	5,746	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	11,247	33
Total Water Treatment Expenses	29,448	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	51,761	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	12,089	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,996	43
Maintenance of Transmission and Distribution Mains (673)	25,225	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,640	46
Maintenance of Meters (676)	5,835	47
Maintenance of Hydrants (677)	4,407	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	112,953	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,670	50
Meter Reading Labor (902)	13,326	51
Customer Records and Collection Expenses (903)	3,568	52
Uncollectible Accounts (904)	761	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	22,325	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,243	56
Office Supplies and Expenses (921)	4,145	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,134	59
Property Insurance (924)	8,000	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	64,665	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,254	65
Rents (931)		66
Maintenance of General Plant (932)	10,175	67
Total Administrative and General Expenses	128,616	
 Total Operation and Maintenance Expenses	 437,858	

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		231,672	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,287	2
Net property tax equivalent		226,385	
Social Security		11,318	3
PSC Remainder Assessment		1,561	4
Other (specify):			
Misc. charge		353	5
Total tax expense		239,617	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228834				3
County tax rate	mills		4.106859				4
Local tax rate	mills		6.345239				5
School tax rate	mills		14.406120				6
Voc. school tax rate	mills		1.700770				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.787822				10
Less: state credit	mills		2.331569				11
Net tax rate	mills		24.456253				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.345239				14
Combined School Tax Rate	mills		16.106890				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.452129				17
Total Tax Rate	mills		26.787822				18
Ratio of Local and School Tax to Total	dec.		0.838147				19
Total tax net of state credit	mills		24.456253				20
Net Local and School Tax Rate	mills		20.497932				21
Utility Plant, Jan. 1	\$	12,877,445	12,877,445				22
Materials & Supplies	\$	36,443	36,443				23
Subtotal	\$	12,913,888	12,913,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,913,888	12,913,888				26
Assessment Ratio	dec.		0.875200				27
Assessed Value	\$	11,302,235	11,302,235				28
Net Local & School Rate	mills		20.497932				29
Tax Equiv. Computed for Current Year	\$	231,672	231,672				30
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	231,672					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	98,127		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	251,995	33,401	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>350,122</u>	<u>33,401</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	282,278	350,988	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	179,031	850,047	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>461,309</u>	<u>1,201,035</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	260,201		23
Total Water Treatment Plant	<u>337,068</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		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)			98,127	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)			285,396	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	383,523	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	25,836		607,430	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,029,078	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	25,836	0	1,636,508	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
Water Treatment Equipment (332)			260,201	23
Total Water Treatment Plant	0	0	337,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,650	24
Structures and Improvements (341)			92,196	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	696,572	989,958	26
Transmission and Distribution Mains (343)	6,269,936	671,606	27
Fire Mains (344)			28
Services (345)	848,577	61,925	29
Meters (346)	493,979	32,782	30
Hydrants (348)	514,933	46,784	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	8,917,843	1,803,055	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	15,398	648	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	76,634	17,553	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	18,321	2,106	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	42,568	2,400	41
Communication Equipment (397)	46,388		42
SCADA Equipment (397.1)		158,629	43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)	3,772		45
Total General Plant	203,081	181,336	
Total utility plant in service directly assignable	10,269,423	3,218,827	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	10,269,423	3,218,827	

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)			1,686,530 26
Transmission and Distribution Mains (343)	14,900		6,926,642 27
Fire Mains (344)			0 28
Services (345)			910,502 29
Meters (346)	1,600		525,161 30
Hydrants (348)	1,500		560,217 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	18,000	0	10,702,898
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,046 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	10,000		84,187 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,427 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			44,968 41
Communication Equipment (397)			46,388 42
SCADA Equipment (397.1)			158,629 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			3,772 45
Total General Plant	10,000	0	374,417
Total utility plant in service directly assignable	53,836	0	13,434,414
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,836	0	13,434,414

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	141,246	3.33%	8,948	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	141,246		8,948	
PUMPING PLANT				
Structures and Improvements (321)	113,846	2.50%	11,121	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	167,323	5.00%	30,203	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	281,169		41,324	
WATER TREATMENT PLANT				
Structures and Improvements (331)	43,521	2.50%	1,922	16
Water Treatment Equipment (332)	211,812	3.33%	8,665	17
Total Water Treatment Plant	255,333		10,587	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	23,693	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	187,590	2.00%	23,831	19
Transmission and Distribution Mains (343)	436,939	1.10%	72,581	20
Fire Mains (344)				21
Services (345)	206,387	2.09%	18,382	22
Meters (346)	273,560	6.25%	31,848	23
Hydrants (348)	88,619	1.85%	9,945	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,216,788		158,892	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					150,194	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	150,194	
321	25,836	18,662		18,686	99,155	8
322					0	9
323					0	10
324					0	11
325					197,526	12
326					0	13
327					0	14
328					0	15
	25,836	18,662	0	18,686	296,681	
331					45,443	16
332					220,477	17
	0	0	0	0	265,920	
341					25,998	18
342					211,421	19
343	14,900				494,620	20
344					0	21
345					224,769	22
346	1,600				303,808	23
348	1,500				97,064	24
349					0	25
	18,000	0	0	0	1,357,680	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	9,766	8.33%	1,310	27
Computer Equipment (391.1)				28
Transportation Equipment (392)	59,743	12.50%	10,051	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	17,515	6.67%	1,292	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)	13,955	10.00%	4,377	33
Communication Equipment (397)	46,084	9.09%	4,217	34
SCADA Equipment (397.1)		9.09%	7,209	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)	346	8.33%	314	37
Total General Plant	147,409		28,770	
Total accum. prov. directly assignable	2,041,945		248,521	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 2,041,945		 248,521	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					11,076	27
391.1					0	28
392	10,000		2,000		61,794	29
393					0	30
394					18,807	31
395					0	32
396					18,332	33
397					50,301	34
397.1					7,209	35
398					0	36
399					660	37
	10,000	0	2,000	0	168,179	
	53,836	18,662	2,000	18,686	2,238,654	
					0	38
	53,836	18,662	2,000	18,686	2,238,654	

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			63,604	63,604	1
February			54,279	54,279	2
March			61,178	61,178	3
April			61,261	61,261	4
May			65,258	65,258	5
June			69,986	69,986	6
July			71,001	71,001	7
August			69,353	69,353	8
September			69,675	69,675	9
October			68,964	68,964	10
November			61,434	61,434	11
December			63,497	63,497	12
Total for year	0	0	779,490	779,490	
Less: Measured or estimated water used in main flushing and water treatment during year				12,517	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				766,973	16
Less: Water sold				699,885	17
Losses and unaccounted for				67,088	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, 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				4,211	21
Date of maximum: 10/6/1997					22
Cause of maximum:					23
Lawn Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				1,506	24
Date of minimum: 12/24/1997					25
Total KWH used for pumping for the year				1,486,821	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)	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	1
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	2
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	3
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	4
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	5

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	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBF #2	QUARRY HZBP #1	14
Location	8491 GREENWAY BLVD	7729 TERRACE AVENUE	7729 TERRACE AVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	ITT	ITT	18
Year Installed	1996	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	350	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1996	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	10	10	26

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	QUARRY HZBP #2	QUARRY HZBP #3	QUARRY LXBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #1	QUARRY LZBP #3	QUARRY LZBP #4	14
Location	7729 TERRACE AVENUE	7729 TERRACE AVE	7729 TERRACE AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ITT	ITT	ITT	18
Year Installed	1997	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	1,000	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1997	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	40	26

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 #2 PUMP	WELL #3 PUMP	WELL #4 PUMP	1
Location	1702 RESERVOIR ROAD	7716 HILLCREST AVENUE	3640 HIGH ROAD	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1981	1954	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,060	1,200	8
Pump Motor or Standby Engine Mfr	STA-RITE	U.S	G.E.	10
Year Installed	1981	1954	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5 PUMP	WELL #6 PUMP		14
Location	6409 ELMWOOD AVENUE	8490 GREENWAY BLVD		15
Purpose	P	P		16
Destination	D	R		17
Pump Manufacturer	AM. TURBINE	LAYNE		18
Year Installed	1985	1986		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,325	1,550		21
Pump Motor or Standby Engine Mfr	SIMMONS-ALLIS	U.S.		23
Year Installed	1979	1986		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	100		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	#6	QUARRY	TANK #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1986	1997	1960	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	20	28	85	6
Total capacity in gallons	100,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	PRESSURE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000	2.2300	2.0300	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	TANK #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	85		6
Total capacity in gallons	750,000		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)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7200		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,943		773		3,170
M	D	6.000	125,538	920	3,048		123,410
M	D	8.000	134,522	11,327			145,849
M	S	8.000	560				560
M	S	10.000	190				190
M	T	10.000	69,856	1,792			71,648
M	S	12.000	140				140
M	T	12.000	34,588	616			35,204
M	T	14.000	4,537				4,537
M	T	16.000	2,321				2,321
Total Within Municipality			376,195	14,655	3,821	0	387,029
M	D	4.000	40				40
M	D	6.000	560				560
Total Outside of Municipality			600	0	0	0	600
Total Utility			376,795	14,655	3,821	0	387,629

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	1,655				1,655	31	1
M	1.000	1,497	78			1,575	47	2
M	1.500	171				171		3
M	2.000	123	24			147	22	4
M	3.000	4				4		5
M	4.000	24				24		6
M	6.000	13				13	11	7
M	8.000	7				7		8
Total Utility		3,494	102	0	0	3,596	111	

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	3,984	124	44	18	4,082	195	1
0.750	209	2	2	1	210	14	2
1.000	128	5	1	1	133	5	3
1.500	126	5		(4)	127	22	4
2.000	82	12	4	1	91	15	5
3.000	34	3		(3)	34	10	6
4.000	3				3	1	7
6.000	3				3	1	8
10.000	6				6	6	9
Total:	4,575	151	51	14	4,689	269	

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	3,647	278	13	11		133	4,082	1
0.750	118	65	11	3		13	210	2
1.000	28	86	5	7		7	133	3
1.500	4	109	5	6		3	127	4
2.000		70	7	7		7	91	5
3.000		21	5	7		1	34	6
4.000		2	1				3	7
6.000			1		2		3	8
10.000					6		6	9
Total:	3,797	631	48	41	8	164	4,689	

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	1				1	1
Within Municipality	686	22	3		705	2
Total Fire Hydrants	687	22	3	0	706	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	315
Number of distribution system valves end of year:	904
Number of distribution valves operated during year:	213

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 321 added \$181,168, and account 325 added \$384,983 which resulted when plant completed was classified to the correct accounts.

Account 342 addition was due to the completion of the Quarry Reservoir.

Account 392 - Purchased a truck and retired a 1986 truck.

Account 397.1 - addition of new SCADA system.

Accumulated Provision for Depreciation - Water (Page W-10)

The adjustment in account 321 is to classify the depreciation accrued on completed construction not classified to the proper account.

Water Mains (Page W-17)

The mains added that were not replacements were financed by the developers.

Water Services (Page W-18)

The services added were developer financed.

Hydrants and Distribution System Valves (Page W-20)

Due to time constraints the hydrants and valves that should have been tested in 1997 were not. In the future the once every two years testing schedule will be followed.
