



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDONIA MUNICIPAL WATER UTILITY

Principal Office: 416 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

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: FREDONIA MUNICIPAL WATER UTILITY

Utility Address: 416 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

When was utility organized? 11/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JO ANN WAGNER

Title: CLERK-TREASURER

Office Address:

416 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

Telephone: (414) 692 - 9125

Fax Number: (414) 692 - 2883

E-mail Address:

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

Name: MS KARLA R ROTH

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622 EXT 315

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 KARLA R ROTH

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622 EXT 315

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/27/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN NEWMANN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

416 FREDONIA AVE.
P.O. BOX 159
FREDONIA, WI 53021

Telephone: (414) 692 - 9125

Fax Number: (414) 692 - 2883

E-mail Address:

Name of utility commission/committee: Water & Sewer Committee

Names of members of utility commission/committee:

- INEZ BROOKINS
 - GARY BUNTRACK
 - JACKIE BURMESCH
 - ALLEN NEUMANN
 - TIM SCHMIDT
 - JO ANN WAGNER
-

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)	158,836	142,434	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,871	63,477	2
Depreciation Expense (403)	30,496	27,431	3
Amortization Expense (404)	0		4
Taxes (408)	28,525	27,828	5
Total Operating Expenses	127,892	118,736	
Net Operating Income	30,944	23,698	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	30,944	23,698	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	5,930	17,543	9
Miscellaneous Nonoperating Income (421)	0	52	10
Total Other Income	5,930	17,595	
Total Income	36,874	41,293	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	36,874	41,293	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	18,201	13
Amortization of Debt Discount and Expense (428)		4,780	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	22,981	
Net Income	36,874	18,312	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	523,607	479,449	19
Balance Transferred from Income (433)	36,874	18,312	20
Miscellaneous Credits to Surplus (434)	25,846	25,846	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	586,327	523,607	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	5,930	4
Total (Acct. 419):	5,930	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent forgiven	25,846	8
Total (Acct. 434):	25,846	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	158,836	0	0	0	158,836	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	158,836	0	0	0	158,836	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,408,832	1,384,159	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	328,515	299,190	2
Net Utility Plant	1,080,317	1,084,969	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	41,389	40,274	7
Total Other Property and Investments	41,389	40,274	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	96,150	19,303	8
Temporary Cash Investments (132)	66,285	62,866	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	25,099	27,494	11
Other Accounts Receivable (143)	74,853	69,052	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,442	38,102	14
Materials and Supplies (150)	7,233	7,582	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	288,062	224,399	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	7,704		20
Total Deferred Debits	7,704	0	
Total Assets and Other Debits	1,417,472	1,349,642	

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)	288,059	288,059	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	586,327	523,607	23
Total Proprietary Capital	874,386	811,666	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,854	5,080	28
Payables to Municipality (233)	77,091	70,755	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,846	25,846	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	106,791	101,681	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	436,295	436,295	38
Total Liabilities and Other Credits	1,417,472	1,349,642	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,408,832	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,408,832	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	328,515	0	0	0	9
Total Accumulated Provision	328,515	0	0	0	
Net Utility Plant	1,080,317	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	299,190				299,190	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,496				30,496	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	630				630	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	110				110	10
Other credits (specify):						11
					0	12
Total credits	31,236	0	0	0	31,236	13
Debits during year						14
Book cost of plant retired	1,911				1,911	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,911	0	0	0	1,911	19
Balance End of Year	328,515	0	0	0	328,515	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,233	7,582
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	7,233	7,582

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL 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	288,059	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>288,059</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,846	1
Accruals:		
Charged water department expense	28,525	2
Charged electric department expense		3
Charged sewer department expense	482	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>29,007</u>	
Taxes paid during year:		
County, state and local taxes	25,846	6
Social Security taxes	2,921	7
PSC Remainder Assessment	240	8
Other (explain):		
NONE		9
Total payments and other debits	<u>29,007</u>	
Balance end of year	<u><u>25,846</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)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

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	436,295					436,295	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	436,295	0	0	0	0	436,295	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	84,104					84,104	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Restricted escrow deposit	41,389	3
Total (Acct. 125):	41,389	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,099	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,099	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	74,853	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	74,853	
Receivables from Municipality (145):		
1997 tax roll	9,409	12
1/2 Sprint water tower rent	4,526	13
1997 Public Fire Protection	1,034	14
Receivable from sewer utility	3,473	15
Total (Acct. 145):	18,442	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
Engineering for main extension project	7,704	18
Total (Acct. 183):	7,704	
Payables to Municipality (233):		
Payable to sewer utility	74,853	19
4th quarter allocations - benefits, etc	2,238	20
Total (Acct. 233):	77,091	
Other Deferred Credits (253):		
NONE		21
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	1,396,495	0	0	0	1,396,495	1
Materials and Supplies	7,407	0	0	0	7,407	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	313,852	0	0	0	313,852	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	436,295	0	0	0	436,295	6
Other (specify):					0	7
Average Net Rate Base	653,755	0	0	0	653,755	
Net Operating Income	30,944	0	0	0	30,944	8
Net Operating Income as a percent of Average Net Rate Base	4.73%	N/A	N/A	N/A	4.73%	

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	288,059	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	554,967	3
Other (Specify):		4
Total Average Proprietary Capital	843,026	
Net Income		
Net Income	36,874	5
Percent Return on Proprietary Capital	4.37%	

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.

A 3% rate increase was approved by the Public Service Commission effective 1-1-97.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	144,805	1
Total Sales of Water	144,805	
Other Operating Revenues		
Forfeited Discounts (470)	1,736	2
Other Water Revenues (474)	12,295	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	14,031	
Total Operating Revenues	158,836	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,354	5
General Operating Expenses (680-690)	30,517	6
Total Operation and Maintenance Expenses	68,871	
Other Operating Expenses		
Depreciation Expense (403)	30,496	7
Amortization Expense (404)		8
Taxes (408)	28,525	9
Total Other Operating Expenses	59,021	
Total Operating Expenses	127,892	
NET OPERATING INCOME	30,944	

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	542	33,658	55,835	4
Commercial	48	7,533	11,141	5
Industrial	20	5,403	6,770	6
Total Metered Sales to General Customers (461)	610	46,594	73,746	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		68,005	8
Other Sales to Public Authorities (464)	8	2,171	3,054	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	619	48,765	144,805	

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)	68,005	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)	68,005	
Forfeited Discounts (470):		
Customer late payment charges	1,736	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,736	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,361	7
Other (specify):		
Sprint lease payment	8,876	8
Reconnections and repairs and permits, other miscellaneous	1,058	9
Total Other Water Revenues (474)	12,295	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,999	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,024	3
Chemicals (630)	352	4
Supplies and Expenses (640)	646	5
Repairs of Water Plant (650)	3,608	6
Transportation Expenses (660)	725	7
Total Plant Operation and Maintenance Expenses	38,354	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,920	8
Office Supplies and Expenses (681)	897	9
Outside Services Employed (682)	7,592	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	13,597	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	511	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,517	
Total Operation and Maintenance Expenses	68,871	

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		25,846	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		482	2
Net property tax equivalent		25,364	
Social Security		2,921	3
PSC Remainder Assessment		240	4
Other (specify): NONE			5
Total tax expense		<u>28,525</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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244330				3
County tax rate	mills		3.438410				4
Local tax rate	mills		6.690920				5
School tax rate	mills		14.489230				6
Voc. school tax rate	mills		2.474410				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.337300				10
Less: state credit	mills		2.594980				11
Net tax rate	mills		24.742320				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.690920				14
Combined School Tax Rate	mills		16.963640				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.654560				17
Total Tax Rate	mills		27.337300				18
Ratio of Local and School Tax to Total	dec.		0.865285				19
Total tax net of state credit	mills		24.742320				20
Net Local and School Tax Rate	mills		21.409162				21
Utility Plant, Jan. 1	\$	1,384,159	1,384,159				22
Materials & Supplies	\$	7,582	7,582				23
Subtotal	\$	1,391,741	1,391,741				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,391,741	1,391,741				26
Assessment Ratio	dec.		0.817400				27
Assessed Value	\$	1,137,609	1,137,609				28
Net Local & School Rate	mills		21.409162				29
Tax Equiv. Computed for Current Year	\$	24,355	24,355				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,846					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	22,805		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	22,805	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	28,016		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	48,962		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	76,978	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	715		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)			22,805 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	22,805
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			28,016 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			48,962 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	76,978
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			715 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	365,087		26
Transmission and Distribution Mains (343)	648,322		27
Fire Mains (344)			28
Services (345)	78,000	830	29
Meters (346)	55,133	4,527	30
Hydrants (348)	84,283	835	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,231,540	6,192	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	2,589		35
Computer Equipment (372.1)	4,127		36
Transportation Equipment (373)	33,740	5,000	37
Other General Equipment (379)	12,380	15,392	38
Other Tangible Property (390)			39
Total General Plant	52,836	20,392	
Total utility plant in service directly assignable	1,384,159	26,584	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,384,159	26,584	

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)			365,087 26
Transmission and Distribution Mains (343)			648,322 27
Fire Mains (344)			0 28
Services (345)			78,830 29
Meters (346)	1,741		57,919 30
Hydrants (348)	170		84,948 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,911	0	1,235,821
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,589 35
Computer Equipment (372.1)			4,127 36
Transportation Equipment (373)			38,740 37
Other General Equipment (379)			27,772 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	73,228
Total utility plant in service directly assignable	1,911	0	1,408,832
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,911	0	1,408,832

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,242	5,242	1
February			5,154	5,154	2
March			5,001	5,001	3
April			4,393	4,393	4
May			4,872	4,872	5
June			5,323	5,323	6
July			4,798	4,798	7
August			2,980	2,980	8
September			4,757	4,757	9
October			4,780	4,780	10
November			4,553	4,553	11
December			4,402	4,402	12
Total for year	0	0	56,255	56,255	
Less: Measured or estimated water used in main flushing and water treatment during year				1,930	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				54,325	16
Less: Water sold				48,765	17
Losses and unaccounted for				5,560	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				464,000	21
Date of maximum: 2/5/1997					22
Cause of maximum:					23
water main break					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 3/21/1997					25
Total KWH used for pumping for the year				128,600	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)	
246 FREDONIA AVENUE	P H 1	457	12	576,000	Yes	1
416 FREDONIA AVENUE	P H 2	450	10	547,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	P. H. #1	P. H. #1-2	P. H. #2	1
Location	246 FREDONIA AVENUE	246 FREDONIA AVENUE	416 FREDONIA AVENUE	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	GOULDS	WEINMAN	FAIRBANKS	5
Year Installed	1996	1991	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	450	8
Pump Motor or Standby Engine Mfr	A. O. SMITH	MARATHON	NEWMAN	9 10
Year Installed	1983	1983	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P.H. #2 - 2			14
Location	416 FREDONIA AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	NEWMAN			22 23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	40			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	NO. 0	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1980	1938	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	170	6	0	6
Total capacity in gallons	300,000	40,000	40,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	6.000	22,800				22,800
P	D	6.000	2,161				2,161
M	D	8.000	9,899				9,899
P	D	8.000	8,206				8,206
M	D	10.000	2,867				2,867
M	D	12.000	101				101
P	D	12.000	1,800				1,800
P	T	12.000	3,620				3,620
Total Within Municipality			51,454	0	0	0	51,454
Total Utility			51,454	0	0	0	51,454

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	332				332		1
M	1.000	94	1			95	39	2
M	1.250	19				19	11	3
M	1.500	7	1			8		4
P	2.000	1				1		5
M	2.000	3				3		6
Total Utility		456	2	0	0	458	50	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	695	84	68		711	58	1
1.000	23	2	1		24		2
1.250	2		1		1		3
1.500	15				15		4
2.000	5				5		5
2.500	2				2		6
3.000	1				1		7
4.000	1				1		8
Total:	744	86	70	0	760	58	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	542	25	8	5		131	711	1
1.000		14	7	1		2	24	2
1.250			1				1	3
1.500		9	3			3	15	4
2.000			1			4	5	5
2.500				1		1	2	6
3.000				1			1	7
4.000				1			1	8
Total:	542	48	20	9	0	141	760	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	100	1	1		100	2
Total Fire Hydrants	100	1	1	0	100	
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:	35
Number of distribution system valves end of year:	223
Number of distribution valves operated during year:	24

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 682 - \$1,706 for testing wells for nitrates, \$1,599 for utility map updates.

Water Utility Plant in Service (Page W-08)

Account 373 - purchased a 1997 pickup truck - water share

Account 379 - purchased a telemetry system

Water Services (Page W-16)

Services added were paid for by the utility.

Hydrants and Distribution System Valves (Page W-18)

One half of the hydrants and distribution valves were not operated in 1997 as required due to time constraints and involvement with other projects.
