



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REESEVILLE WATER UTILITY

Principal Office: P.O. BOX 426
REESEVILLE, WI 53579

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: REESEVILLE WATER UTILITY

Utility Address: P.O. BOX 426
REESEVILLE, WI 53579

When was utility organized? 5/12/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JOAN R. DYKSTRA

Title: TREASURER

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 3308

Fax Number: (920) 927 - 5243

E-mail Address:

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

Name: MR LARRY E. WINTER CPA

Title:

Office Address: PARENT, DOTT & COMPANY LTD

103 W. THIRD ST.
P.O. BOX 516
BEAVER DAM, WI 53916

Telephone: (920) 885 - 3388

Fax Number: (920) 885 - 5008

E-mail Address: PDCO@MAIL.TCCCOM.NET

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: N/A

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN ZIEGAL
Title: SUPERINTENDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5243

E-mail Address:

Name: MR KENNETH SCHIMMEL
Title: PRESIDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5243

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MRS VIVIAN MEIER, CHAIR
MRS MARGARET SCHMIDT, COMMISSIONER
MRS JUDITH STEINBERG, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	61,657	62,844	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,884	28,807	2
Depreciation Expense (403)	9,183	8,281	3
Amortization Expense (404)	0		4
Taxes (408)	9,727	9,795	5
Total Operating Expenses	50,794	46,883	
Net Operating Income	10,863	15,961	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	10,863	15,961	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	497	411	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	497	411	
Total Income	11,360	16,372	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,360	16,372	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,600	2,000	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,600	2,000	
Net Income	9,760	14,372	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	82,078	67,706	19
Balance Transferred from Income (433)	9,760	14,372	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	91,838	82,078	

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):		
CHECKING ACCOUNT INTEREST: STATE BANK OF REESEVILLE	497	4
Total (Acct. 419):	497	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
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	61,657	0	0	0	61,657	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	61,657	0	0	0	61,657	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	425,841	351,627	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,661	142,974	2
Net Utility Plant	277,180	208,653	
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)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,413	24,824	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	10,386	10,061	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,640	1,504	14
Materials and Supplies (150)	3,831	3,570	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	47,270	39,959	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	324,450	248,612	

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)	132,457	77,802	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	91,838	82,078	23
Total Proprietary Capital	224,295	159,880	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	20,000	20,000	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	20,000	20,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,576	2,259	28
Payables to Municipality (233)	11,672	553	29
Customer Deposits (235)			30
Taxes Accrued (236)	126	143	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	91	87	33
Total Current and Accrued Liabilities	14,465	3,042	
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)	65,690	65,690	38
Total Liabilities and Other Credits	324,450	248,612	

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)	424,860	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)	981				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	425,841	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,661	0	0	0	9
Total Accumulated Provision	148,661	0	0	0	
Net Utility Plant	277,180	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	142,974				142,974	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,183				9,183	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	387				387	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,570	0	0	0	9,570	13
Debits during year						14
Book cost of plant retired	3,883				3,883	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,883	0	0	0	3,883	19
Balance End of Year	148,661	0	0	0	148,661	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.47%					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	0 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	3,831	3,570
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	3,831	3,570

**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	77,802	1
Changes during year (explain):		
COST OF HARRISON ST. RECONSTRUCTION PAID BY VILLAGE OF REESEVILLE	54,655	2
Balance end of year	<u><u>132,457</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FOR CONSTRUCTION	12/06/1988	04/04/2001	8.00%	17,000	1
ADVANCES FOR CONSTRUCTION	06/09/1982	04/04/2001	8.00%	3,000	2
Total for Account 223				20,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	143	1
Accruals:		
Charged water department expense	9,674	2
Charged electric department expense		3
Charged sewer department expense	172	4
Other (explain):		
PSC REMAIN	83	5
Total Accruals and other credits	9,929	
Taxes paid during year:		
County, state and local taxes	9,013	6
Social Security taxes	850	7
PSC Remainder Assessment	83	8
Other (explain):		
NONE		9
Total payments and other debits	9,946	
Balance end of year	126	

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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
CONSTRUCTION 08/12/86		240	240	0	2
CONSTRUCTION 12/06/86		1,360	1,360	0	3
Subtotal	0	1,600	1,600	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	0	1,600	1,600	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	65,690					65,690	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	65,690	0	0	0	0	65,690	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	17,215					17,215	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,386	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,386	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY FOR 1/2 METER EXPENSE & RETURN ON 1/2 NET INVESTMENT IN ME1	1,640	12
Total (Acct. 145):	1,640	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance	End of Year (b)
Payables to Municipality (233):		
DUE FOR INSURANCE PREMIUMS PAID BY VILLAGE IN 1997	29	16
DUE FOR ELECTRIC POWER PURCHASED BY THE VILLAGE	507	17
FEBRUARY 98 REIMBURSEMENT FOR 1997 CONSTRUCTION PROJECT	11,136	18
Total (Acct. 233):	11,672	
Other Deferred Credits (253):		
NONE		19
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	388,243	0	0	0	388,243	1
Materials and Supplies	3,700	0	0	0	3,700	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	145,817	0	0	0	145,817	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	65,690	0	0	0	65,690	6
Other (specify):						
NONE					0	7
Average Net Rate Base	180,436	0	0	0	180,436	
Net Operating Income	10,863	0	0	0	10,863	8
Net Operating Income as a percent of Average Net Rate Base	6.02%	N/A	N/A	N/A	6.02%	

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	105,129	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	86,958	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	192,087	
Net Income		
Net Income	9,760	5
Percent Return on Proprietary Capital	5.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

DURING 1997 THE UTILITY REPLACED 968 FEET OF WATER MAIN ALONG WITH RELATED SERVICES, HYDRANTS AND VALVES ON HARRISON STREET. THE \$75,115 COST OF THE PROJECT WAS FINANCE BY A \$54,655 CAPITAL CONTRIBUTION FROM THE VILLAGE OF REESEVILLE GENERAL FUND AND \$20,460 FROM CASH RESERVES OF THE WATER UTILITY. THE GENERAL FUND PAID MOST CONSTRUCTION EXPENSES AS THE PROJECT PROGRESSED WITH COSTS ALLOCATED TO THE WATER OR SEWER UTILITY AFTER COMPLETION. THE FINAL \$11,136 DUE FROM THE WATER UTILITY WAS REPAID TO THE VILLAGE GENERAL FUND IN FEBRUARY 1998.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

SEE ACCOUNTANTS' REPORT.

Balance Sheet (Page F-05)

SEE ACCOUNTANTS' REPORT.

Net Utility Plant (Page F-06)

CONSTRUCTION IN PROGRESS

THE BALANCE OF THIS ACCOUNT IS FOR PRELIMINARY ENGINEERING DESIGN WORK ON A
NEW WATER TOWER.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	61,192	1
Total Sales of Water	61,192	
Other Operating Revenues		
Forfeited Discounts (470)	113	2
Other Water Revenues (474)	352	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	465	
Total Operating Revenues	61,657	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,903	5
General Operating Expenses (680-690)	14,981	6
Total Operation and Maintenance Expenses	31,884	
Other Operating Expenses		
Depreciation Expense (403)	9,183	7
Amortization Expense (404)		8
Taxes (408)	9,727	9
Total Other Operating Expenses	18,910	
Total Operating Expenses	50,794	
NET OPERATING INCOME	10,863	

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	203	9,575	30,576	4
Commercial	25	2,774	6,669	5
Industrial	5	536	1,545	6
Total Metered Sales to General Customers (461)	233	12,885	38,790	
Private Fire Protection Service (462)	2		872	7
Public Fire Protection Service (463)	1		19,127	8
Other Sales to Public Authorities (464)	4	560	2,403	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 240	 13,445	 61,192	

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)	18,752	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)	375	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	19,127	
Forfeited Discounts (470):		
Customer late payment charges	113	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	113	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	287	7
Other (specify): RECONNECT CHARGES	65	8
Total Other Water Revenues (474)	352	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,256	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,837	3
Chemicals (630)	2,496	4
Supplies and Expenses (640)	1,022	5
Repairs of Water Plant (650)	2,967	6
Transportation Expenses (660)	325	7
Total Plant Operation and Maintenance Expenses	16,903	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,966	8
Office Supplies and Expenses (681)	542	9
Outside Services Employed (682)	10,693	10
Insurance Expense (684)	780	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,981	
 Total Operation and Maintenance Expenses	31,884	

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		9,013	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		172	2
Net property tax equivalent		8,841	
Social Security		803	3
PSC Remainder Assessment		83	4
Other (specify): NONE			5
Total tax expense		9,727	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260287				3
County tax rate	mills		7.599458				4
Local tax rate	mills		5.651159				5
School tax rate	mills		16.249166				6
Voc. school tax rate	mills		1.836113				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.596183				10
Less: state credit	mills		2.687577				11
Net tax rate	mills		28.908606				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.651159				14
Combined School Tax Rate	mills		18.085279				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.736438				17
Total Tax Rate	mills		31.596183				18
Ratio of Local and School Tax to Total	dec.		0.751244				19
Total tax net of state credit	mills		28.908606				20
Net Local and School Tax Rate	mills		21.717412				21
Utility Plant, Jan. 1	\$	351,627	351,627				22
Materials & Supplies	\$	3,570	3,570				23
Subtotal	\$	355,197	355,197				24
Less: Plant Outside Limits	\$	9,079	9,079				25
Taxable Assets	\$	346,118	346,118				26
Assessment Ratio	dec.		0.767518				27
Assessed Value	\$	265,652	265,652				28
Net Local & School Rate	mills		21.717412				29
Tax Equiv. Computed for Current Year	\$	5,769	5,769				30
Tax Equivalent per 1994 PSC Report	\$	9,013					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,013					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)	550		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	49,841		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	4,843		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	55,234	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	23,510		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	62,088		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,552		20
Total Pumping Plant	87,150	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,808		23
Total Water Treatment Plant	5,808	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		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)			550 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)			49,841 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			4,843 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	55,234
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,510 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			62,088 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,552 20
Total Pumping Plant	0	0	87,150
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,808 23
Total Water Treatment Plant	0	0	5,808
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			250 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)	12,518		26
Transmission and Distribution Mains (343)	101,945	53,350	27
Fire Mains (344)			28
Services (345)	48,567	15,581	29
Meters (346)	15,064	2,001	30
Hydrants (348)	22,132	6,184	31
Other Transmission and Distribution Plant (349)	170		32
Total Transmission and Distribution Plant	200,646	77,116	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	2,789		38
Other Tangible Property (390)			39
Total General Plant	2,789	0	
Total utility plant in service directly assignable	351,627	77,116	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	351,627	77,116	

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)			12,518 26
Transmission and Distribution Mains (343)	3,038		152,257 27
Fire Mains (344)			0 28
Services (345)	316		63,832 29
Meters (346)	134		16,931 30
Hydrants (348)	395		27,921 31
Other Transmission and Distribution Plant (349)			170 32
Total Transmission and Distribution Plant	3,883	0	273,879
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,789 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,789
Total utility plant in service directly assignable	3,883	0	424,860
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,883	0	424,860

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			1,349	1,349	1
February			1,199	1,199	2
March			1,358	1,358	3
April			1,292	1,292	4
May			1,408	1,408	5
June			1,446	1,446	6
July			1,468	1,468	7
August			1,621	1,621	8
September			1,351	1,351	9
October			1,316	1,316	10
November			1,258	1,258	11
December			1,264	1,264	12
Total for year	0	0	16,330	16,330	
Less: Measured or estimated water used in main flushing and water treatment during year				1,165	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,165	16
Less: Water sold				13,445	17
Losses and unaccounted for				1,720	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				211	21
Date of maximum: 8/19/1997					22
Cause of maximum:					23
TO KEEP PRESSURE ON WATER MAINS DURING CONSTRUCTION PROJECT.					
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 11/15/1997					25
Total KWH used for pumping for the year				49,436	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1924	1	219	12	40,000	Yes	1
WELL 1977	2	350	12	40,000	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	1	2	1
Location	WELL #1	WELL #2	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	5
Year Installed	1990	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	260	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1924	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

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

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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1924		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,187				4,187	1
M	D	6.000	12,117		968		11,149	2
M	S	6.000	480				480	3
M	D	8.000	130				130	4
P	D	8.000	1,013	968			1,981	5
Total Within Municipality			17,927	968	968	0	17,927	
M	D	6.000	300				300	6
Total Outside of Municipality			300	0	0	0	300	
Total Utility			18,227	968	968	0	18,227	

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	0.625	63				63	6	1
M	0.750	1				1		2
L	0.750	101		6		95		3
M	1.000	68	3			71	1	4
M	1.500	1	3			4		5
M	2.000	2				2		6
M	3.000	1				1		7
Total Utility		237	6	6	0	237	7	

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	245	30	3		272	19	1
1.000	3				3		2
1.500	4				4		3
2.000	2				2	1	4
3.000	1				1	1	5
Total:	255	30	3	0	282	21	

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	206	23	6	2		35	272	1
1.000		2				1	3	2
1.500		3	1				4	3
2.000				2			2	4
3.000				1			1	5
Total:	206	28	7	5	0	36	282	

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	38	4	4		38	2
Total Fire Hydrants	38	4	4	0	38	
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:	38
Number of distribution system valves end of year:	36
Number of distribution valves operated during year:	36

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

OUTSIDE SERVICES EMPLOYED

DURING 1997 THE UTILITY PAID A CONSULTANT \$6,553 FOR AN ENGINEERING STUDY TO DETERMINE WHAT TO DO WITH THE AGING WATER TOWER BUILT IN 1924.

Water Utility Plant in Service (Page W-08)

ALL ADDITIONS AND RETIREMENTS TO MAINS, SERVICES AND HYDRANTS RELATE TO THE HARRISON STREET RECONSTRUCTION PROJECT WHERE 968 FEET OF 6 INCH MAIN AND RELATED SERVICES AND HYDRANTS WERE REPLACED WITH 8 INCH PLASTIC MAIN AND NEW HYDRANTS AND SERVICES. THERE WAS NO EXTENSION OF WATER SERVICE.

Water Mains (Page W-15)

THE 968 FEET OF 8 INCH PLASTIC MAINS ADDED DURING THE YEAR REPLACED THE 968 FEET OF 6 INCH METAL MAIN THAT WAS RETIRED DURING THE YEAR. THE PROJECT WAS FINANCED PRIMARILY BY A CAPITAL CONTRIBUTION FROM THE VILLAGE OF REESEVILLE GENERAL FUND (72.8%). THE REMAINING 27.2% OF THE COST WAS PAID FROM WATER UTILITY CASH RESERVES. THERE WERE NO ASSESSMENTS AGAINST PROPERTY OWNERS.

Water Services (Page W-16)

THE 6 SERVICES ADDED WERE REPLACEMENT FOR THE EXISTING 6 SERVICES RETIRED FROM SERVICE DURING THE HARRISON ST. CONSTRUCTION PROJECT. THE PROJECT WAS FINANCED 72.8% BY A CAPITAL CONTRIBUTION FROM THE VILLAGE OF REESEVILLE GENERAL FUND WITH THE REMAINING 27.2% COMING FROM WATER UTILITY CASH RESERVES. THERE WERE NO ASSESSMENTS AGAINST PROPERTY OWNERS.

Hydrants and Distribution System Valves (Page W-18)

FOUR OLD HYDRANTS WERE REPLACED WITH NEW UNITS IN THE HARRISON ST. RECONSTRUCTION PROJECT.
