



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHULLSBURG WATER UTILITY

Principal Office: P.O. BOX 580
SHULLSBURG, WI 53586-0580

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: SHULLSBURG WATER UTILITY

Utility Address: P.O. BOX 580
SHULLSBURG, WI 53586-0580

When was utility organized? 12/1/1827

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA BYRNE

Title: UTILITY CLERK

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622 EXT 225

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622 EXT 225

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 GEORGE MORRISSEY

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 3768

Fax Number: (608) 965 - 4424

E-mail Address:

Name of utility commission/committee: Shullsburg Utility Committee

Names of members of utility commission/committee:

GEORGE HILL
CAROL KORN
STEVE LEITZINGER, CHAIRMAN

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)	166,840	167,567	1
Operating Expenses:			
Operation and Maintenance Expense (401)	79,321	89,408	2
Depreciation Expense (403)	21,113	19,118	3
Amortization Expense (404)	0		4
Taxes (408)	25,082	24,953	5
Total Operating Expenses	125,516	133,479	
Net Operating Income	41,324	34,088	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	41,324	34,088	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	7,654	7,180	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	7,654	7,180	
Total Income	48,978	41,268	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	48,978	41,268	
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)	9,859	12,210	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,859	12,210	
Net Income	39,119	29,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	454,334	402,707	19
Balance Transferred from Income (433)	39,119	29,058	20
Miscellaneous Credits to Surplus (434)	21,940	22,569	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)	515,393	454,334	

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	7,654	4
Total (Acct. 419):	7,654	
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 waived	21,940	8
Total (Acct. 434):	21,940	
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	166,840	0	0	0	166,840	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	166,840	0	0	0	166,840	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,121,015	1,047,467	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	185,532	163,662	2
Net Utility Plant	935,483	883,805	
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)	1,563	2,919	6
Special Funds (125)	179,218		7
Total Other Property and Investments	180,781	2,919	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,833	210,649	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,189	10,517	11
Other Accounts Receivable (143)	36	194	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,160	9,237	14
Materials and Supplies (150)	9,292	8,931	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	1,322	571	17
Total Current and Accrued Assets	65,832	240,099	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	9,971	20
Total Deferred Debits	0	9,971	
Total Assets and Other Debits	1,182,096	1,136,794	

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)	183,752	153,547	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	515,393	454,334	23
Total Proprietary Capital	699,145	607,881	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	176,384	213,588	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	176,384	213,588	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	14,304	13,229	28
Payables to Municipality (233)	0	89	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,640	9,372	32
Other Current and Accrued Liabilities (238)	283	832	33
Total Current and Accrued Liabilities	22,227	23,522	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,284	10,580	36
Total Deferred Credits	2,284	10,580	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	282,056	281,223	38
Total Liabilities and Other Credits	1,182,096	1,136,794	

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)	1,083,858	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)	37,157				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,121,015	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	185,532	0	0	0	9
Total Accumulated Provision	185,532	0	0	0	
Net Utility Plant	935,483	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	163,662				163,662	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,113				21,113	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,487				1,487	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20				20	10
Other credits (specify):						11
					0	12
Total credits	22,620	0	0	0	22,620	13
Debits during year						14
Book cost of plant retired	750				750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	750	0	0	0	750	19
Balance End of Year	185,532	0	0	0	185,532	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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	9,292	8,931
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	9,292	8,931

**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	153,547	1
Changes during year (explain):		
Received from TIF#4 for Industrial Park	30,205	2
Balance end of year	<u><u>183,752</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)					
1990 Trust Fund Loan	01/29/1990	03/15/2000	6.00%	18,254	1
1992 Trust Fund Loan	04/29/1992	03/15/2002	5.00%	25,637	2
State Trust Fund Loan	06/03/1992	03/15/2002	5.00%	126,677	3
1989 Trust Fund Loan	02/01/1989	03/15/1998	6.00%	5,816	4
Total for Account 223				176,384	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,082	2
Charged electric department expense		3
Charged sewer department expense	406	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>25,488</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,911	7
PSC Remainder Assessment	637	8
Other (explain):		
Waived to account 216	21,940	9
Total payments and other debits	<u>25,488</u>	
Balance end of year	<u><u>0</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)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1989 State Trust Fund Loan	812	350	756	406	2
1990 State Trust Fund Loan	1,146	1,234	1,477	903	3
1992 State Trust Fund Loan	1,248	1,394	1,576	1,066	4
State Trust Fund Loan	6,166	6,881	7,782	5,265	5
Subtotal	9,372	9,859	11,591	7,640	
Other long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	9,372	9,859	11,591	7,640	

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	281,223					281,223	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
Miscellaneous	833					833	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	282,056	0	0	0	0	282,056	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	219,804					219,804	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):		
LT receivable from sewer	1,563	2
Total (Acct. 124):	1,563	
Special Funds (125):		
Redemption fund	48,493	3
Plant repair fund	130,725	4
Total (Acct. 125):	179,218	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,189	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	11,189	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Miscellaneous	36	12
Total (Acct. 143):	36	
Receivables from Municipality (145):		
Receivable from sewer utility	3,169	13
Receivable from TIF #4 - Industrial Park	30,205	14
Additional Public Fire Protection	195	15
Tax Roll items	591	16
Total (Acct. 145):	34,160	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):		0
Other Deferred Credits (253):		
Accrued sick leave		2,284 21
Total (Acct. 253):		2,284

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	1,065,662	0	0	0	1,065,662	1
Materials and Supplies	9,111	0	0	0	9,111	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	174,597	0	0	0	174,597	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	281,639	0	0	0	281,639	6
Other (specify):					0	7
Average Net Rate Base	618,537	0	0	0	618,537	
Net Operating Income	41,324	0	0	0	41,324	8
Net Operating Income as a percent of Average Net Rate Base	6.68%	N/A	N/A	N/A	6.68%	

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	168,649	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	484,863	3
Other (Specify):		4
Total Average Proprietary Capital	653,512	
Net Income		
Net Income	39,119	5
Percent Return on Proprietary Capital	5.99%	

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.

Rate increase filed in 1997 and effective in 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 131 decreased in 1997 because the amounts for account 125 were broken out this year. In 1996 these accounts were included in account 131.

Account 183 decreased when the deferred engineering was reclassified to construction work in progress.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	162,128	1
Total Sales of Water	162,128	
Other Operating Revenues		
Forfeited Discounts (470)	689	2
Other Water Revenues (474)	4,023	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,712	
Total Operating Revenues	166,840	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,407	5
General Operating Expenses (680-690)	37,914	6
Total Operation and Maintenance Expenses	79,321	
Other Operating Expenses		
Depreciation Expense (403)	21,113	7
Amortization Expense (404)		8
Taxes (408)	25,082	9
Total Other Operating Expenses	46,195	
Total Operating Expenses	125,516	
NET OPERATING INCOME	41,324	

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	531	24,552	80,683	4
Commercial	69	7,550	17,867	5
Industrial	8	1,110	2,575	6
Total Metered Sales to General Customers (461)	608	33,212	101,125	
Private Fire Protection Service (462)	1		680	7
Public Fire Protection Service (463)	1		56,559	8
Other Sales to Public Authorities (464)	23	1,093	3,764	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	633	34,305	162,128	

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)	56,559	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)	56,559	
Forfeited Discounts (470):		
Customer late payment charges	689	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	689	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,276	7
Other (specify): Reconnections, permits, and miscellaneous sales	2,747	8
Total Other Water Revenues (474)	4,023	
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)	20,081	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,113	3
Chemicals (630)	1,332	4
Supplies and Expenses (640)	870	5
Repairs of Water Plant (650)	10,649	6
Transportation Expenses (660)	1,362	7
Total Plant Operation and Maintenance Expenses	41,407	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,072	8
Office Supplies and Expenses (681)	3,426	9
Outside Services Employed (682)	9,474	10
Insurance Expense (684)	1,917	11
Employees Pensions and Benefits (686)	11,848	12
Regulatory Commission Expenses (688)	330	13
Miscellaneous General Expenses (689)	1,847	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,914	
 Total Operation and Maintenance Expenses	 79,321	

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		21,940	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		406	2
Net property tax equivalent		21,534	
Social Security		2,911	3
PSC Remainder Assessment		637	4
Other (specify): NONE			5
Total tax expense		<u>25,082</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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237862				3
County tax rate	mills		10.963411				4
Local tax rate	mills		2.934923				5
School tax rate	mills		13.357397				6
Voc. school tax rate	mills		2.015667				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.509260				10
Less: state credit	mills		2.952088				11
Net tax rate	mills		26.557172				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.934923				14
Combined School Tax Rate	mills		15.373064				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.307987				17
Total Tax Rate	mills		29.509260				18
Ratio of Local and School Tax to Total	dec.		0.620415				19
Total tax net of state credit	mills		26.557172				20
Net Local and School Tax Rate	mills		16.476467				21
Utility Plant, Jan. 1	\$	1,047,467	1,047,467				22
Materials & Supplies	\$	8,931	8,931				23
Subtotal	\$	1,056,398	1,056,398				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,056,398	1,056,398				26
Assessment Ratio	dec.		0.842700				27
Assessed Value	\$	890,227	890,227				28
Net Local & School Rate	mills		16.476467				29
Tax Equiv. Computed for Current Year	\$	14,668	14,668				30
Tax Equivalent per 1994 PSC Report	\$	21,940					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,940					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)	197		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	53,719		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	53,916	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	57,920		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	38,813		17
Diesel Pumping Equipment (326)	17,725		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,758		20
Total Pumping Plant	116,216	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,508		23
Total Water Treatment Plant	3,508	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	550		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)			197 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)			53,719 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	53,916
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			57,920 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,813 17
Diesel Pumping Equipment (326)			17,725 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,758 20
Total Pumping Plant	0	0	116,216
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,508 23
Total Water Treatment Plant	0	0	3,508
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			550 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)	307,264		26
Transmission and Distribution Mains (343)	373,608	22,661	27
Fire Mains (344)			28
Services (345)	53,016	6,400	29
Meters (346)	58,431	2,126	30
Hydrants (348)	58,641	5,954	31
Other Transmission and Distribution Plant (349)	316		32
Total Transmission and Distribution Plant	851,826	37,141	
GENERAL PLANT			
Land and Land Rights (370)	80		33
Structures and Improvements (371)	2,529		34
Office Furniture and Equipment (372)	1,277		35
Computer Equipment (372.1)	4,255		36
Transportation Equipment (373)	6,200		37
Other General Equipment (379)	7,660		38
Other Tangible Property (390)			39
Total General Plant	22,001	0	
Total utility plant in service directly assignable	1,047,467	37,141	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,047,467	37,141	

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)			307,264 26
Transmission and Distribution Mains (343)	150		396,119 27
Fire Mains (344)			0 28
Services (345)	350		59,066 29
Meters (346)			60,557 30
Hydrants (348)	250		64,345 31
Other Transmission and Distribution Plant (349)			316 32
Total Transmission and Distribution Plant	750	0	888,217
GENERAL PLANT			
Land and Land Rights (370)			80 33
Structures and Improvements (371)			2,529 34
Office Furniture and Equipment (372)			1,277 35
Computer Equipment (372.1)			4,255 36
Transportation Equipment (373)			6,200 37
Other General Equipment (379)			7,660 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,001
Total utility plant in service directly assignable	750	0	1,083,858
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	750	0	1,083,858

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			2,872	2,872	1
February			2,573	2,573	2
March			2,962	2,962	3
April			3,082	3,082	4
May			3,151	3,151	5
June			3,129	3,129	6
July			3,408	3,408	7
August			3,252	3,252	8
September			3,100	3,100	9
October			3,194	3,194	10
November			3,088	3,088	11
December			3,209	3,209	12
Total for year	0	0	37,020	37,020	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,606	14
Other utility use explanation:					15
Flushing hydrants, main breaks, fire department					
Water pumped into distribution system				35,414	16
Less: Water sold				34,305	17
Losses and unaccounted for				1,109	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				188,000	21
Date of maximum: 12/22/1997					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				70,000	24
Date of minimum: 2/14/1997					25
Total KWH used for pumping for the year				79,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 SOUTH JUDGEMENT	No. 3	639	12	57	Yes	1
WELL #4 WEST HARRISON	No. 4	454	16	44	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 3	WELL NO. 4		1
Location	SOUTH JUDGEMENT	WEST HARRISON		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DEMINO		5
Year Installed	1954	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	290	300		8
Pump Motor or Standby Engine Mfr	US GENERAL ELECTRIC	US GENERAL ELECTRIC		9 10
Year Installed	1954	1971		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	WELL #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1992			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	71			6
Total capacity in gallons	200,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4180	0.4320		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	300				300	1
M	D	4.000	17,257				17,257	2
P	D	4.000	262				262	3
M	D	6.000	17,967				17,967	4
P	D	6.000	2,199				2,199	5
M	D	8.000	4,862				4,862	6
P	D	8.000	5,252	880			6,132	7
M	D	10.000	945				945	8
P	D	10.000	80				80	9
Total Within Municipality			49,124	880	0	0	50,004	
Total Utility			49,124	880	0	0	50,004	

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)	
P	0.750	3				3		1
M	0.750	498	1	1		498	37	2
M	1.000	79	2	1		80	2	3
M	1.500	4				4		4
M	2.000	12	5			17		5
M	4.000	4			1	5		6
M	6.000	1				1		7
Total Utility		601	8	2	1	608	39	

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)	
0.625	656	13	40	2	631	44	1
1.000	6				6	1	2
1.500	10				10	1	3
2.000	8	1	1		8		4
3.000	2				2	1	5
4.000	4	1	1		4	1	6
Total:	686	15	42	2	661	48	

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	531	60	3	13		24	631	1
1.000			3	1		2	6	2
1.500		5	1	1		3	10	3
2.000		4	1	3			8	4
3.000				2			2	5
4.000				3		1	4	6
Total:	531	69	8	23	0	30	661	

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	51	3			54	2
Total Fire Hydrants	51	3	0	0	54	
Flushing Hydrants						
	24		1		23	3
Total Flushing Hydrants	24	0	1	0	23	

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:	77
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	170

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - 1996 expense included water tower testing and repairs and maintenance of wells.

Account 682 - includes some rate study expenses and the cost of a long range study

Water Mains (Page W-15)

Main additions were financed by the utility.

Main retirements consisted of a 4" valve replacement.

Water Services (Page W-16)

Adjustment of 4" services was to adjust to actual.

Services were paid by utility and customers.

Meters (Page W-17)

The 42 meters recorded as retirements were not picked up during the audit. The dollars will be recorded next year.
