



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF BARNEVELD WATER UTILITY

Principal Office: 403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752

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.

SIGNATURE PAGE

I SUSAN HELLENBRAND of
(Person responsible for accounts)

VILLAGE OF BARNEVELD WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/07/1997
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF BARNEVELD WATER UTILITY

Utility Address: 403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752

When was utility organized? 1/1/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUSAN HELLENBRAND

Title: TREASURER

Office Address:

403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752

Telephone: (608) 924 - 6861

Fax Number: (608) 924 - 3056

E-mail Address:

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

Name: ANDERSON TACKMAN & CO PLC

Title:

Office Address: ANDERSON TACKMAN & CO PLC

5600 WEST BROWN DEER ROAD
MILWAUKEE, WI 53223

Telephone: (414) 354 - 1337

Fax Number: (414) 354 - 2826

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

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

Name: ANDERSON TACKMAN & CO PLC

Title:

Office Address: ANDERSON TACKMAN & CO PLC

5600 WEST BROWN DEER ROAD
MILWAUKEE, WI 53223

Telephone: (414) 354 - 1337

Fax Number: (414) 354 - 2826

E-mail Address:

Date of most recent audit report: 1/16/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: WILLIAM DIMPFL

Title: WATER OPERATOR

Office Address:

403 EAST BUSINESS ID
BARNEVELD, WI 53507-9752

Telephone: (608) 924 - 6861

Fax Number: (608) 924 - 3056

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- JIM MILLER
 - JIM NELSON
 - JIM OWENS
-

Is sewer service rendered by the utility? YES

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)	131,157	110,111	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,220	43,264	2
Depreciation Expense (403)	19,394	16,102	3
Amortization Expense (404)	0		4
Taxes (408)	23,333	27,376	5
Total Operating Expenses	85,947	86,742	
Net Operating Income	45,210	23,369	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	45,210	23,369	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,494	818	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,494	818	
Total Income	48,704	24,187	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	48,704	24,187	
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)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	48,704	24,187	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	243,353	219,166	19
Balance Transferred from Income (433)	48,704	24,187	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)	292,057	243,353	

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 ON INVESTMENTS	3,494	4
Total (Acct. 419):	3,494	
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	131,157	0	0	0	131,157	1
Less: interdepartmental sales	0		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	131,157	0	0	0	131,157	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,004,270	942,432	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	244,830	224,478	2
Net Utility Plant	759,440	717,954	
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)	25,655	69,227	8
Temporary Cash Investments (132)	111,396	3,418	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	18,931	18,241	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,192	5,305	14
Materials and Supplies (150)	5,329	4,921	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	167,503	101,112	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	921	1,841	20
Total Deferred Debits	921	1,841	
Total Assets and Other Debits	927,864	820,907	

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)	208,552	208,552	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	292,057	243,353	23
Total Proprietary Capital	500,609	451,905	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	323	1,035	28
Payables to Municipality (233)	12,331	7,690	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,975	26,396	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	39,629	35,121	
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)	387,626	333,881	38
Total Liabilities and Other Credits	927,864	820,907	

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)	1,004,270	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,004,270	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	244,830	0	0	0	9
Total Accumulated Provision	244,830	0	0	0	
Net Utility Plant	759,440	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	224,478				224,478	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,394				19,394	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	958				958	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,352	0	0	0	20,352	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	244,830	0	0	0	244,830	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,329	4,921
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	5,329	4,921

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
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	208,552	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>208,552</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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,396	1
Accruals:		
Charged water department expense	23,333	2
Charged electric department expense		3
Charged sewer department expense	424	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>23,757</u>	
Taxes paid during year:		
County, state and local taxes	21,730	6
Social Security taxes	1,256	7
PSC Remainder Assessment	192	8
Other (explain):		
NONE		9
Total payments and other debits	<u>23,178</u>	
Balance end of year	<u><u>26,975</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)		
Bonds (221)					0	1
Subtotal	0	0	0	0		
Advances from Municipality (223)					0	2
Subtotal	0	0	0	0		
Other long-Term Debt (224)					0	3
Subtotal	0	0	0	0		
Notes Payable (231)					0	4
Subtotal	0	0	0	0		
Total	0	0	0	0		

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	333,881					333,881	1
Add credits during year:							
For Services	13,720					13,720	2
For Mains	35,825					35,825	3
Other (specify):							
FOR HYDRANTS	4,200					4,200	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	387,626	0	0	0	0	387,626	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		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	18,931	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,931	
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):		
1997 TAX ROLL ITEMS	531	12
1997 DUE FROM SEWER UTILITY	5,661	13
Total (Acct. 145):	6,192	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	921	16
Total (Acct. 183):	921	
Payables to Municipality (233):		
WATER UTILITY SHARE OF INSURANCE	1,115	17
PUBLIC FIRE PROTECTION OVERPAYMENT	1,283	18
4TH QUARTER EXPENSES GENERAL FUND	9,933	19
Total (Acct. 233):	12,331	
Other Deferred Credits (253):		
NONE		20
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	973,351	0	0	0	973,351	1
Materials and Supplies	5,125	0	0	0	5,125	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	234,654	0	0	0	234,654	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	360,753	0	0	0	360,753	6
Other (specify):					0	7
Average Net Rate Base	383,069	0	0	0	383,069	
Net Operating Income	45,210	0	0	0	45,210	8
Net Operating Income as a percent of Average Net Rate Base	11.80%	N/A	N/A	N/A	11.80%	

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	208,552	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	267,705	3
Other (Specify):		4
Total Average Proprietary Capital	476,257	
Net Income		
Net Income	48,704	5
Percent Return on Proprietary Capital	10.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

BY DEVELOPER ONLY

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 131 - Money was transferred to temporary cash investments.

Account 132 - Money was transferred from cash and working funds to local government investment pool for higher interest. Increase in net income due to 1996 rate increase.

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/8/98

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 21, 1998

Ms. Susan Hellenbrand, Treasurer
Barneveld Water Utility
403 East Business Highway ID
Barneveld, WI 53507-9752

Re: 1997 Analytical Review DWCCA-0370-PJL

Dear Ms. Hellenbrand:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's annual report. You did an excellent job completing your annual report. We appreciate receiving reports of this quality.

We only have the following changes generated by our computer edit. Please contact us if you disagree with any of these changes.

Page
Lines
Column
Reported As
Should Be

F-18 36 & total b Blank 921
W-14 1 d & h 25,059 25,079*
W-14 5 d 1,627 9,119*
W-14 5 h 2,922 10,414*
W-14 4 & 6 Blank*
W-15 1 - 8 a c M

*To combine mains of same pipe material, function, and diameter.

If you have any questions, please feel free to contact me at (608) 267-9198. If you have no questions, you can consider the review closed. Thank you for your cooperation.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGER\0370 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	129,277	1
Total Sales of Water	129,277	
Other Operating Revenues		
Forfeited Discounts (470)	727	2
Other Water Revenues (474)	1,153	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,880	
Total Operating Revenues	131,157	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,654	5
General Operating Expenses (680-690)	12,566	6
Total Operation and Maintenance Expenses	43,220	
Other Operating Expenses		
Depreciation Expense (403)	19,394	7
Amortization Expense (404)		8
Taxes (408)	23,333	9
Total Other Operating Expenses	42,727	
Total Operating Expenses	85,947	
NET OPERATING INCOME	45,210	

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	305	16,833	58,819	4
Commercial	40	5,589	18,675	5
Industrial				6
Total Metered Sales to General Customers (461)	345	22,422	77,494	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,557	8
Other Sales to Public Authorities (464)	9	2,186	7,226	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	355	24,608	129,277	

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)	45,282	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):		
LESS OVERPAYMENT REFUNDED	(725)	4
Total Public Fire Protection Service (463)	44,557	
Forfeited Discounts (470):		
Customer late payment charges	727	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	727	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,153	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,153	
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)	15,578	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,175	3
Chemicals (630)	1,735	4
Supplies and Expenses (640)	1,511	5
Repairs of Water Plant (650)	4,655	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	30,654	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,651	8
Office Supplies and Expenses (681)	2,632	9
Outside Services Employed (682)	2,295	10
Insurance Expense (684)	1,116	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	921	13
Miscellaneous General Expenses (689)	2,951	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,566	
 Total Operation and Maintenance Expenses	 43,220	

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		22,309	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		424	2
Net property tax equivalent		21,885	
Social Security		1,256	3
PSC Remainder Assessment		192	4
Other (specify): NONE			5
Total tax expense		<u>23,333</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241850				3
County tax rate	mills		7.178180				4
Local tax rate	mills		10.071990				5
School tax rate	mills		18.670750				6
Voc. school tax rate	mills		2.050850				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		38.213620				10
Less: state credit	mills		2.800430				11
Net tax rate	mills		35.413190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.071990				14
Combined School Tax Rate	mills		20.721600				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		30.793590				17
Total Tax Rate	mills		38.213620				18
Ratio of Local and School Tax to Total	dec.		0.805828				19
Total tax net of state credit	mills		35.413190				20
Net Local and School Tax Rate	mills		28.536926				21
Utility Plant, Jan. 1	\$	942,432	942,432				22
Materials & Supplies	\$	4,920	4,920				23
Subtotal	\$	947,352	947,352				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	947,352	947,352				26
Assessment Ratio	dec.		0.825220				27
Assessed Value	\$	781,774	781,774				28
Net Local & School Rate	mills		28.536926				29
Tax Equiv. Computed for Current Year	\$	22,309	22,309				30
Tax Equivalent per 1994 PSC Report	\$	22,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,309					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)	1,425		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	101,912		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	10,302		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	113,639	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	41,958		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	37,499		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	79,457	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,850		23
Total Water Treatment Plant	7,850	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	509		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)			1,425	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)			101,912	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,302	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	113,639	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,499	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	79,457	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,850	23
Total Water Treatment Plant	0	0	7,850	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			509	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)	159,650		26
Transmission and Distribution Mains (343)	413,379	35,825	27
Fire Mains (344)			28
Services (345)	66,003	13,720	29
Meters (346)	36,046	4,104	30
Hydrants (348)	49,587	4,200	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	725,174	57,849	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,059		35
Computer Equipment (372.1)	4,377	1,064	36
Transportation Equipment (373)			37
Other General Equipment (379)	10,876	2,925	38
Other Tangible Property (390)			39
Total General Plant	16,312	3,989	
Total utility plant in service directly assignable	942,432	61,838	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	942,432	61,838	

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)			159,650 26
Transmission and Distribution Mains (343)			449,204 27
Fire Mains (344)			0 28
Services (345)			79,723 29
Meters (346)			40,150 30
Hydrants (348)			53,787 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	783,023
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,059 35
Computer Equipment (372.1)			5,441 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,801 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,301
Total utility plant in service directly assignable	0	0	1,004,270
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,004,270

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			2,356	2,356	1
February			2,001	2,001	2
March			2,276	2,276	3
April			2,216	2,216	4
May			2,458	2,458	5
June			2,593	2,593	6
July			2,577	2,577	7
August			2,391	2,391	8
September			2,459	2,459	9
October			2,515	2,515	10
November			2,322	2,322	11
December			2,430	2,430	12
Total for year	0	0	28,594	28,594	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,594	16
Less: Water sold				24,608	17
Losses and unaccounted for				3,986	18
Percent unaccounted for to the nearest whole percent (%)				14%	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					21
Date of maximum: 7/17/1997					22
Cause of maximum:					23
FLUSHED WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				44	24
Date of minimum: 7/5/1997					25
Total KWH used for pumping for the year				118,506	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)	
MAIN STREET	1	307	16	110,000	Yes	1
VALDERS BLVD & ARNESON RD	2	1,142	10	467,000	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	RESERVOIR	1
Location	MAIN STREET	VALDERS BLVD	MAIN STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	DEMUTT	FRANKLIN	BLANK	5
Year Installed	1946	1994	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	152	360	1	8
Pump Motor or Standby Engine Mfr	LAYNE	PLUEGER	BLANK	10
Year Installed	1997	1994	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY			14
Location	BLANK			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1997			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	BLANK			23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	5			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	ELEVATED TANK	PRESSURE	TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1946	1947	1947	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	1	1	1	6
Total capacity in gallons	120,000	500,000	40,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	1.500	930				930
M	D	2.000	2,532				2,532
M	D	6.000	25,079				25,079
M	D	8.000	9,119	1,295			10,414
Total Within Municipality			37,660	1,295	0	0	38,955
Total Utility			37,660	1,295	0	0	38,955

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	283	23			306	36	1
M	1.000	12				12		2
M	1.500	8				8		3
M	2.000	4				4		4
Total Utility		307	23	0	0	330	36	

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	316	22			338	29	1
1.000	14				14	1	2
1.500	10				10		3
2.000	4				4		4
Total:	344	22	0	0	366	30	

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	311	21		3		3	338	1
1.000		13		1			14	2
1.500		7		2		1	10	3
2.000		1		3			4	4
Total:	311	42	0	9	0	4	366	

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	62	3			65	2
Total Fire Hydrants	62	3	0	0	65	
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:	62
Number of distribution system valves end of year:	109
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - 1996 repair to well by CTW Corporation. \$3,588.

Account 682 - 1996 computer mapping project. \$1,602. 1996 pesticide testing. \$1,400.

Water Utility Plant in Service (Page W-08)

Account 343 - Contribution of mains by developer for Quail Ridge Subdivision. \$35,825.

Account 345 - Contribution of services by developer for Quail Ridge subdivision. \$13,720.

Water Mains (Page W-15)

Mains were paid for by subdivision developer.

Water Services (Page W-16)

Subdivision developers pay for the costs of installing services.
