



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLINTON MUNICIPAL WATERWORKS

Principal Office: 301 CROSS STREET
P.O. BOX 129
CLINTON, WI 53525-0129

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTON MUNICIPAL WATERWORKS

Utility Address: 301 CROSS STREET
P.O. BOX 129
CLINTON, WI 53525-0129

When was utility organized? 12/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LUCY DACK
Title: VILLAGE CLERK-TREASURER

Office Address:
301 CROSS STREET
P.O. BOX 129
CLINTON, WI 53525-0129

Telephone: (608) 676 - 5304

Fax Number: (608) 676 - 5483

E-mail Address:

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

Name: MS KARLA R ROTH
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: MS KARLA R ROTH
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/10/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROGER JOHNSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

301 CROSS STREET
P.O. BOX 129
CLINTON, WI 53525-0129

Telephone: (608) 676 - 5304

Fax Number: (608) 676 - 5483

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- ARTHUR BUSHUE, TRUSTEE
 - EARL CAMPBELL, TRUSTEE
 - LUCY DACK, CLERK-TREASURER
 - DELORES HAHN, TRUSTEE
 - ROGER JOHNSON, DIRECTOR OF PUBLIC WORKS
 - DENNIE NIELSON, TRUSTEE
 - JEFFRY PAPENDORF, TRUSTEE
 - WILLIAM RUSTON, VILLAGE PRESIDENT
 - PATRICK SWENDROWSEI, TRUSTEE
-

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)	173,443	169,119	1
Operating Expenses:			
Operation and Maintenance Expense (401)	281,285	109,375	2
Depreciation Expense (403)	26,549	25,129	3
Amortization Expense (404)	0		4
Taxes (408)	32,088	31,863	5
Total Operating Expenses	339,922	166,367	
Net Operating Income	(166,479)	2,752	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(166,479)	2,752	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	5,022	7,642	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	5,022	7,642	
Total Income	(161,457)	10,394	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(161,457)	10,394	
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)	3,528	4,054	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,528	4,054	
Net Income	(164,985)	6,340	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	414,289	407,949	19
Balance Transferred from Income (433)	(164,985)	6,340	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)	249,304	414,289	

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 and special assessments	5,022	4
Total (Acct. 419):	5,022	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	173,443	0	0	0	173,443	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	173,443	0	0	0	173,443	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,558,415	1,492,563	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	371,874	344,035	2
Net Utility Plant	1,186,541	1,148,528	
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)	2,705	2,705	6
Special Funds (125)	9,568	144,984	7
Total Other Property and Investments	12,273	147,689	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,647	5,380	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	27,764	34,270	11
Other Accounts Receivable (143)	113		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,147	6,768	14
Materials and Supplies (150)	11,537	9,942	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	49,208	56,360	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,248,022	1,352,577	

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)	309,654	309,654	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	249,304	414,289	23
Total Proprietary Capital	558,958	723,943	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	45,812	53,448	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	45,812	53,448	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,350	8,110	28
Payables to Municipality (233)	84,288	38,025	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,028	29,029	31
Interest Accrued (237)	1,347	1,560	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	118,013	76,724	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	26,777		36
Total Deferred Credits	26,777	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	498,462	498,462	38
Total Liabilities and Other Credits	1,248,022	1,352,577	

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)	1,476,147	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)	82,268				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,558,415	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	371,874	0	0	0	9
Total Accumulated Provision	371,874	0	0	0	
Net Utility Plant	1,186,541	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	344,035				344,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,549				26,549	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,490				1,490	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,039	0	0	0	28,039	13
Debits during year						14
Book cost of plant retired	200				200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	200	0	0	0	200	19
Balance End of Year	371,874	0	0	0	371,874	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	11,537	9,942
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	11,537	9,942

**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	309,654	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>309,654</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 Advance	08/01/1990	08/01/2005	7.00%	45,812	1
Total for Account 223				45,812	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,029	1
Accruals:		
Charged water department expense	32,088	2
Charged electric department expense		3
Charged sewer department expense	692	4
Other (explain):		
NONE		5
Total Accruals and other credits	32,780	
Taxes paid during year:		
County, state and local taxes	29,029	6
Social Security taxes	3,521	7
PSC Remainder Assessment	231	8
Other (explain):		
NONE		9
Total payments and other debits	32,781	
Balance end of year	29,028	

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)					
1990 Advance	1,560	3,528	3,741	1,347	2
Subtotal	1,560	3,528	3,741	1,347	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	1,560	3,528	3,741	1,347	

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	498,462					498,462	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	498,462	0	0	0	0	498,462	
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):		
Special assessments receivable	2,705	2
Total (Acct. 124):	2,705	
Special Funds (125):		
Water tower account	6,943	3
Plant and equipment maintenance	2,625	4
Total (Acct. 125):	9,568	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,764	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	27,764	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Miscellaneous	113	12
Total (Acct. 143):	113	
Receivables from Municipality (145):		
Receivable from sewer utility	4,121	13
Additional public fire protection	288	14
Tax roll items	3,738	15
Total (Acct. 145):	8,147	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
Sewer billings payable	37,909	19
Money owed to the municipality	46,379	20
Total (Acct. 233):	84,288	
Other Deferred Credits (253):		
Land from Municipality	26,777	21
Total (Acct. 253):	26,777	

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	1,454,264	0	0	0	1,454,264	1
Materials and Supplies	10,739	0	0	0	10,739	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	357,954	0	0	0	357,954	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	498,462	0	0	0	498,462	6
Other (specify):					0	7
Average Net Rate Base	608,587	0	0	0	608,587	
Net Operating Income	(166,479)	0	0	0	(166,479)	8
Net Operating Income as a percent of Average Net Rate Base	-27.36%	N/A	N/A	N/A	-27.36%	

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	309,654	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	331,796	3
Other (Specify):		4
Total Average Proprietary Capital	641,450	
Net Income		
Net Income	(164,985)	5
Percent Return on Proprietary Capital	-25.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	169,668	1
Total Sales of Water	169,668	
Other Operating Revenues		
Forfeited Discounts (470)	903	2
Other Water Revenues (474)	2,872	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,775	
Total Operating Revenues	173,443	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	227,907	5
General Operating Expenses (680-690)	53,378	6
Total Operation and Maintenance Expenses	281,285	
Other Operating Expenses		
Depreciation Expense (403)	26,549	7
Amortization Expense (404)		8
Taxes (408)	32,088	9
Total Other Operating Expenses	58,637	
Total Operating Expenses	339,922	
NET OPERATING INCOME	(166,479)	

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	0		0	1
Commercial	94	95	496	2
Industrial				3
Total Unmetered Sales to General Customers (460)	94	95	496	
Metered Sales to General Customers (461)				
Residential	709	37,814	79,412	4
Commercial	101	12,274	20,444	5
Industrial	13	10,897	11,298	6
Total Metered Sales to General Customers (461)	823	60,985	111,154	
Private Fire Protection Service (462)	2		1,028	7
Public Fire Protection Service (463)	1		51,824	8
Other Sales to Public Authorities (464)	13	3,474	5,166	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	933	64,554	169,668	

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)	51,824	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)	51,824	
Forfeited Discounts (470):		
Customer late payment charges	903	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	903	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,939	7
Other (specify): Reconnections, bulk water, rent of tower antenna and miscellaneous	933	8
Total Other Water Revenues (474)	2,872	
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)	42,315	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	17,453	3
Chemicals (630)	16,302	4
Supplies and Expenses (640)	5,115	5
Repairs of Water Plant (650)	145,659	6
Transportation Expenses (660)	1,063	7
Total Plant Operation and Maintenance Expenses	227,907	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,714	8
Office Supplies and Expenses (681)	2,343	9
Outside Services Employed (682)	27,250	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	11,179	12
Regulatory Commission Expenses (688)	7,412	13
Miscellaneous General Expenses (689)	1,480	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,378	
 Total Operation and Maintenance Expenses	281,285	

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		29,028	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		692	2
Net property tax equivalent		28,336	
Social Security		3,521	3
PSC Remainder Assessment		231	4
Other (specify): NONE			5
Total tax expense		<u>32,088</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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.275730				3
County tax rate	mills		8.025640				4
Local tax rate	mills		10.784870				5
School tax rate	mills		15.434490				6
Voc. school tax rate	mills		1.989840				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		36.510570				10
Less: state credit	mills		2.232790				11
Net tax rate	mills		34.277780				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.784870				14
Combined School Tax Rate	mills		17.424330				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		28.209200				17
Total Tax Rate	mills		36.510570				18
Ratio of Local and School Tax to Total	dec.		0.772631				19
Total tax net of state credit	mills		34.277780				20
Net Local and School Tax Rate	mills		26.484077				21
Utility Plant, Jan. 1	\$	1,492,563	1,492,563				22
Materials & Supplies	\$	9,942	9,942				23
Subtotal	\$	1,502,505	1,502,505				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,502,505	1,502,505				26
Assessment Ratio	dec.		0.724700				27
Assessed Value	\$	1,088,865	1,088,865				28
Net Local & School Rate	mills		26.484077				29
Tax Equiv. Computed for Current Year	\$	28,838	28,838				30
Tax Equivalent per 1994 PSC Report	\$	29,028					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,028					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)	5,067	27,012	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	46,666		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	51,733	27,012	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	20,640		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	35,003		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	400		20
Total Pumping Plant	56,043	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	9,756		23
Total Water Treatment Plant	9,756	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	116		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)			32,079 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)			46,666 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	78,745
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			20,640 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			35,003 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			400 20
Total Pumping Plant	0	0	56,043
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			9,756 23
Total Water Treatment Plant	0	0	9,756
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			116 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)	138,289		26
Transmission and Distribution Mains (343)	753,827		27
Fire Mains (344)			28
Services (345)	191,011		29
Meters (346)	72,153	4,663	30
Hydrants (348)	103,205	1,291	31
Other Transmission and Distribution Plant (349)	2,050		32
Total Transmission and Distribution Plant	1,260,651	5,954	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	645		35
Computer Equipment (372.1)	13,026		36
Transportation Equipment (373)	25,439	11,000	37
Other General Equipment (379)	15,088		38
Other Tangible Property (390)			39
Total General Plant	54,198	11,000	
Total utility plant in service directly assignable	1,432,381	43,966	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,432,381	43,966	

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)			138,289 26
Transmission and Distribution Mains (343)			753,827 27
Fire Mains (344)			0 28
Services (345)			191,011 29
Meters (346)			76,816 30
Hydrants (348)	200		104,296 31
Other Transmission and Distribution Plant (349)			2,050 32
Total Transmission and Distribution Plant	200	0	1,266,405
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			645 35
Computer Equipment (372.1)			13,026 36
Transportation Equipment (373)			36,439 37
Other General Equipment (379)			15,088 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	65,198
Total utility plant in service directly assignable	200	0	1,476,147
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	200	0	1,476,147

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			6,332	6,332	1
February			6,068	6,068	2
March			5,950	5,950	3
April			7,080	7,080	4
May			8,141	8,141	5
June			6,853	6,853	6
July			14,349	14,349	7
August			20,536	20,536	8
September			7,952	7,952	9
October			6,239	6,239	10
November			6,575	6,575	11
December			6,587	6,587	12
Total for year	0	0	102,662	102,662	
Less: Measured or estimated water used in main flushing and water treatment during year				4,000	13
Less: Other utility use				30,000	14
Other utility use explanation:					15
water tower painting, main breaks (4), pumped to waste for 25 months during water tower painting					
Water pumped into distribution system				68,662	16
Less: Water sold				64,554	17
Losses and unaccounted for				4,108	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				718	21
Date of maximum: 8/2/1997					22
Cause of maximum:					23
Tower painting pumped to waste					
Minimum gallons pumped by all methods in any one day during reporting year				102	24
Date of minimum: 6/17/1997					25
Total KWH used for pumping for the year				211	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)	
404 HIGH STREET 1941	#2	880	16	296,400	Yes	1
110 CHURCH STREET 1969	#3	1,086	20	756,000	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	WELL #2	WELL #3		1
Location	HIGH STREET	CHURCH STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE-NORTHWEST		5
Year Installed	1941	1969		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	550		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U S		10
Year Installed	1941	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	75		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
Year Installed				23
Type				24
Horsepower				25
				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	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1969		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7920		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,536				8,536	1
M	D	6.000	32,564				32,564	2
M	D	8.000	7,512				7,512	3
M	D	10.000	5,551				5,551	4
M	D	12.000	3,591				3,591	5
Total Within Municipality			57,754	0	0	0	57,754	
Total Utility			57,754	0	0	0	57,754	

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	422				422		1
M	1.000	197				197		2
M	1.250	3				3		3
M	1.500	6				6		4
M	2.000	35				35		5
M	4.000	7				7		6
M	6.000	1				1		7
Total Utility		671	0	0	0	671	0	

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	861				861		1
1.000	12	2			14		2
1.250	2				2		3
1.500	10				10		4
2.000	12	3			15		5
3.000	1				1		6
4.000	2				2		7
Total:	900	5	0	0	905	0	

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	645	80	5	7		124	861	1
1.000		6	2	2		4	14	2
1.250		1				1	2	3
1.500	3	3	2	1		1	10	4
2.000		4	2	3		6	15	5
3.000		1					1	6
4.000			2				2	7
Total:	648	95	13	13	0	136	905	

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	101	1	1		101	2
Total Fire Hydrants	101	1	1	0	101	
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:	101
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	18

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Unmetered water revenues are for the Fire Department usage and private companies fire protection.

Water Operation & Maintenance Expenses (Page W-05)

Account 620 - increase due to fuel for pumping at test well \$3,000. In August the tower pumped 24 hours a day while painting.

Account 630 - Increase purchases of sodium polyphosphate solution. Supply was low and replenished in 1997.

Account 650 - Water tower was painted in 1997

Account 688 - Water rate case in 1997.

Water Utility Plant in Service (Page W-08)

Account 310 - purchased land for new well

Account 373 - water share of new truck purchased in 1997

Meters (Page W-17)

There was very little activity in the meters account in 1997 therefore we did not test meters. The testing schedule will resume in 1998.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints with the painting of the tower we were unable to operate half of the valves in 1997. We hope to get back on schedule in 1998.
