



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GLENBEULAH MUNICIPAL WATER UTILITYPrincipal Office: P.O. BOX 233
GLENBEULAH, WI 53023For the Year Ended: DECEMBER 31, 1997**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENBEULAH MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 233
GLENBEULAH, WI 53023

When was utility organized? 4/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET BISKOBING
Title: SECRETARY TREASURER

Office Address:
P.O. BOX 233
GLENBEULAH, WI 53023

Telephone: (920) 526 - 3878

Fax Number:

E-mail Address:

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

Name: NILS LEMKE
Title:

Office Address: VAN DER JAGT WILLIAMSON LLP
216 EAST MILL STREET
P.O. BOX 300
PLYMOUTH, WI 53073

Telephone: (920) 893 - 8471

Fax Number: (920) 893 - 6710

E-mail Address: NLemke@vdjw.com

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

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JANET BISKOBING
Title: SECRETARY TREASURER

Office Address:
118 WEST BARRET STREET
GLENBEULAH, WI 53023

Telephone: (920) 526 - 3878

Fax Number:

E-mail Address:

Name: JOHN REISS
Title: SUPERINTENDENT

Office Address:
200 MORaine DRIVE
ELKHART LAKE, WI 53020

Telephone: (920) 876 - 3433

Fax Number:

E-mail Address:

Name: RICHARD BAUMANN
Title: PRESIDENT

Office Address:
100 SOUTH WALNUT STREET
GLENBEULAH, WI 53023

Telephone: (920) 526 - 3382

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- RICHARD BAUMANN
- DOUG DAUN
- JAMES MINTNER
- JOHN STEFFES
- PAUL WONDRA

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	27,436	27,729	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,348	21,172	2
Depreciation Expense (403)	4,077	2,211	3
Amortization Expense (404)	0		4
Taxes (408)	2,691	2,019	5
Total Operating Expenses	22,116	25,402	
Net Operating Income	5,320	2,327	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	5,320	2,327	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	0		9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	0	0	
Total Income	5,320	2,327	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,320	2,327	
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	5,320	2,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,188	42,621	19
Balance Transferred from Income (433)	5,320	2,327	20
Miscellaneous Credits to Surplus (434)	2,607	2,240	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)	55,115	47,188	

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):		
NONE		4
Total (Acct. 419):	0	
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):		
REAL ESTATE TAX EQUIVALENT FORGIVEN	2,377	8
INSURANCE FORGIVEN	230	9
Total (Acct. 434):	2,607	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	27,436	0	0	0	27,436	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	27,436	0	0	0	27,436	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	250,064	156,932	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	59,247	56,012	2
Net Utility Plant	190,817	100,920	
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)	124	6,018	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	4,445	4,198	11
Other Accounts Receivable (143)	10,421		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,196	4,874	14
Materials and Supplies (150)	728	462	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	25,914	15,552	
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	216,731	116,472	

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)	10,300	10,300	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	55,115	47,188	23
Total Proprietary Capital	65,415	57,488	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	9,092	9,092	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	9,092	9,092	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	60,484	1,540	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	180	180	33
Total Current and Accrued Liabilities	60,664	1,720	
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)	81,560	48,174	38
Total Liabilities and Other Credits	216,731	116,474	

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)	250,064	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	250,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	59,247	0	0	0	9
Total Accumulated Provision	59,247	0	0	0	
Net Utility Plant	190,817	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	56,012				56,012	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,077				4,077	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
METER DEPRICIATION CHRGE SEV	230				230	12
Total credits	4,307	0	0	0	4,307	13
Debits during year						14
Book cost of plant retired	1,072				1,072	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,072	0	0	0	1,072	19
Balance End of Year	59,247	0	0	0	59,247	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	728	462
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	728	462

**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	10,300	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>10,300</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Village of Glenbeulah	00/00/0000	00/00/0000	0.00%	9,092	1
Total for Account 223				9,092	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	2,691	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
taxes allocated to sewer for meters	102	5
Total Accruals and other credits	2,793	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	416	7
PSC Remainder Assessment		8
Other (explain):		
REAL ESTATE TAXES	2,377	9
Total payments and other debits	2,793	
Balance end of year	0	

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	48,174					48,174	1
Add credits during year:							
For Services						0	2
For Mains	33,386					33,386	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	81,560	0	0	0	0	81,560	
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	4,445	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,445	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE VILLAGE	10,421	11
Total (Acct. 143):	10,421	
Receivables from Municipality (145):		
GLENBEULAH SEWER DEPARTMENT	10,196	12
Total (Acct. 145):	10,196	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	203,498	0	0	0	203,498	1
Materials and Supplies	595	0	0	0	595	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	57,629	0	0	0	57,629	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	64,867	0	0	0	64,867	6
Other (specify):					0	7
Average Net Rate Base	81,597	0	0	0	81,597	
Net Operating Income	5,320	0	0	0	5,320	8
Net Operating Income as a percent of Average Net Rate Base	6.52%	N/A	N/A	N/A	6.52%	

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	10,300	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	51,151	3
Other (Specify):		4
Total Average Proprietary Capital	61,451	
Net Income		
Net Income	5,320	5
Percent Return on Proprietary Capital	8.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

EXTENDING SERVICE DUE TO DEVELOPEMENT PROJECT

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

October 28, 1998

Ms. Janet Biskobing, Secretary-Treasurer
Glenbeulah Municipal Water Utility
P.O. Box 233
Glenbeulah, WI 53023-0233

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-2250-JPL

Dear Ms. Biskobing:

Page W-8, line 36, column (c), reports a \$1,294 addition to Account 372.1, Computer Equipment. This is an account which was previously not used by your utility. A depreciation rate of 26.67 percent is authorized for Account 372.1, effective January 1, 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\glenbeulah.doc

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 10, 1998

Ms. Janet Biskobing, Treasurer
Glenbeulah Municipal Water Utility
P.O. Box 233
Glenbeulah, WI 53023-0233

1997 Analytical Review DWCCA-2250-PJL

Dear Ms. Biskobing:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why there is no PSC Remainder Assessment reported on line 4 of Account 408, Taxes, on page W-6.
2. As instructed in head note number 7 at the top of the Property Tax Equivalent schedule on page W-7, please provide a copy of the authorization to use as the tax equivalent an amount lower than the higher of line 29 or 30.
3. Please explain how the mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
4. Please explain how the services reported during the year in column (d) of the Water Services schedule on page W-15 were financed.
5. During our review we noted that while you reported services as added during the year in column (d) of the Water Services schedule on page W-15, you do not report any additions during the year in column (c) of the Water Utility Plant In Service Schedule on copy 2 of page W-8. Please explain.
6. Please provide the date of issue, final maturity date and interest rate, columns (c), (d) and (e) of line 1 of the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-14 for the advance from the village of Glenbeulah.
7. Our copy of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10 was incomplete. Please provide a completed copy.
8. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary

FINANCIAL SECTION FOOTNOTES

corrections:

Page
 Lines
 Column
 Reported As
 Should Be

F-4 1 & Rev Sub to WI Rem Assess b & f 27,326 27,436

F-7 13 b & f 60,319 4,307

W-14 2 & 3 a Ductile iron M*

W-14 1 all Blank**

W-14 2 d 688 3255**

W-14 2 h 691 3,258**

W-15 1 & 3 a Copper M

* See head note 2.

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

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

pjl:mlo:W:\COMPL\LEEGE\2250 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	27,326	1
Total Sales of Water	27,326	
Other Operating Revenues		
Forfeited Discounts (470)	110	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	110	
Total Operating Revenues	27,436	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,295	5
General Operating Expenses (680-690)	5,053	6
Total Operation and Maintenance Expenses	15,348	
Other Operating Expenses		
Depreciation Expense (403)	4,077	7
Amortization Expense (404)		8
Taxes (408)	2,691	9
Total Other Operating Expenses	6,768	
Total Operating Expenses	22,116	
NET OPERATING INCOME	5,320	

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	149	8,148	15,409	4
Commercial	13	807	1,398	5
Industrial				6
Total Metered Sales to General Customers (461)	162	8,955	16,807	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,970	8
Other Sales to Public Authorities (464)	5	154	549	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	168	9,109	27,326	

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)	9,970	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)	9,970	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
METER ALLOCATION FROM SEWER DEPARTMENT	110	6
Total Forfeited Discounts (470)	110	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	2,540	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)	302	4
Supplies and Expenses (640)	43	5
Repairs of Water Plant (650)	7,410	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,295	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,008	8
Office Supplies and Expenses (681)	579	9
Outside Services Employed (682)	3,072	10
Insurance Expense (684)	230	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	164	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,053	
 Total Operation and Maintenance Expenses	 15,348	

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		2,377	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		102	2
Net property tax equivalent		2,275	
Social Security		416	3
PSC Remainder Assessment			4
Other (specify): NONE			5
Total tax expense		2,691	

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			Sheboygan				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.220297				2
County tax rate	mills		6.660528				3
Local tax rate	mills		4.674764				4
School tax rate	mills		11.791284				5
Voc. school tax rate	mills		1.745663				6
Other tax rate - Local	mills						7
Other tax rate - Non-Local	mills						8
Total tax rate	mills		25.092536				9
Less: state credit	mills		2.120627				10
Net tax rate	mills		22.971909				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		4.674764				12
Combined School Tax Rate	mills		13.536947				13
Other Tax Rate - Local	mills						14
Total Local & School Tax	mills		18.211711				15
Total Tax Rate	mills		25.092536				16
Ratio of Local and School Tax to Total	dec.		0.725782				17
Total tax net of state credit	mills		22.971909				18
Net Local and School Tax Rate	mills		16.672598				19
Utility Plant, Jan. 1	\$	156,932	156,932				20
Materials & Supplies	\$	462	462				21
Subtotal	\$	157,394	157,394				22
Less: Plant Outside Limits	\$	0					23
Taxable Assets	\$	157,394	157,394				24
Assessment Ratio	dec.		0.905900				25
Assessed Value	\$	142,583	142,583				26
Net Local & School Rate	mills		16.672598				27
Tax Equiv. Computed for Current Year	\$	2,377	2,377				28
Tax Equivalent per 1994 PSC Report	\$	3,025					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$	2,377					30
Tax equiv. for current year (see note 6)	\$	2,377					31

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	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	7,238		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>7,288</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	4,253		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	10,107		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	152		20
Total Pumping Plant	<u>14,512</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,112		23
Total Water Treatment Plant	<u>1,112</u>	<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		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)			50 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)			7,238 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	7,288
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,253 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,107 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			152 20
Total Pumping Plant	0	0	14,512
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,112 23
Total Water Treatment Plant	0	0	1,112
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			150 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)	14,450		26
Transmission and Distribution Mains (343)	85,539	87,495	27
Fire Mains (344)			28
Services (345)	12,068		29
Meters (346)	8,013	735	30
Hydrants (348)	12,633	4,680	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	132,853	92,910	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	37		35
Computer Equipment (372.1)		1,294	36
Transportation Equipment (373)			37
Other General Equipment (379)	1,130		38
Other Tangible Property (390)			39
Total General Plant	1,167	1,294	
Total utility plant in service directly assignable	156,932	94,204	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	156,932	94,204	

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)			14,450 26
Transmission and Distribution Mains (343)			173,034 27
Fire Mains (344)			0 28
Services (345)			12,068 29
Meters (346)	561		8,187 30
Hydrants (348)	511		16,802 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,072	0	224,691
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			37 35
Computer Equipment (372.1)			1,294 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,130 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,461
Total utility plant in service directly assignable	1,072	0	250,064
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,072	0	250,064

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,064	1,064	1
February			957	957	2
March			1,040	1,040	3
April			982	982	4
May			1,255	1,255	5
June			962	962	6
July			1,089	1,089	7
August			1,015	1,015	8
September			934	934	9
October			997	997	10
November			1,126	1,126	11
December			1,374	1,374	12
Total for year	0	0	12,795	12,795	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,595	16
Less: Water sold				9,109	17
Losses and unaccounted for				3,486	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Two water main breaks, one in May, one in December.					
Maximum gallons pumped by all methods in any one day during reporting year				154	21
Date of maximum: 5/21/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum: 10/17/1997					25
Total KWH used for pumping for the year				1	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)	
NORTH SWIFT STREET	2	430	14	57,600	Yes	1

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		1
Location	SWIFT STREET		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	WEIL PUMP CO		5
Year Installed	1954		6
Type	OTHER		7
Actual Capacity (gpm)	1		8
Pump Motor or Standby Engine Mfr	US ELECTRIC		9 10
Year Installed	1954		11
Type	ELECTRIC		12
Horsepower	25		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1954		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	130,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	3,255	3			3,258
M	D	8.000	1,724	1,094			2,818
Total Within Municipality			4,979	1,097	0	0	6,076
Total Utility			4,979	1,097	0	0	6,076

1
2

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	162	4			166		1
M	1.000	1				1		2
Total Utility		163	4	0	0	167	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	174	13	12		175	12	1
1.000	1				1		2
Total:	175	13	12	0	176	12	

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	149	13		5		8	175	1
1.000				1			1	2
Total:	149	13	0	6	0	8	176	

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	23	3	2		24	2
Total Fire Hydrants	23	3	2	0	24	
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:	12
Number of distribution system valves end of year:	35
Number of distribution valves operated during year:	19

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Copy 1 of Page W-5

Account 650 - 1997 REPAIRS TO WATER PLANT WERE NOT AS EXTENSIVE AS 1996.

Taxes (Acct. 408 - Water) (Page W-06)

REMAINDER ASSESSMENT WAS INCLUDED IN WITH MISC. EXPENSE.

Pumping & Power Equipment (Page W-13)

Unit B - Reported S for purpose, Waukesha Motors for Pump Motor Mfg., 1972 for year installed, and gasoline for type.
