



3015 (02-09-04)

ANNUAL REPORT

OF

Name: KENDALL MUNICIPAL WATER UTILITY

Principal Office: RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ KENDALL MUNICIPAL WATER UTILITY _____, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENDALL MUNICIPAL WATER UTILITY

Utility Address: RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638

When was utility organized?

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANET HENTHORNE

Title: UTILITY CLERK-TREASURER

Office Address:

RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638

Telephone: (608) 463 - 7124

Fax Number: (608) 463 - 7237

E-mail Address:

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

Name: CLIFTON GUNDERSON L.L.C.

Title:

Office Address: CLIFTON GUNDERSON L.L.C.

435 JULIE STREET
P.O. BOX 546
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

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

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

Name: CLIFTON GUNDERSON L.L.C.

Title:

Office Address: CLIFTON GUNDERSON L.L.C.

435 JULIE STREET
P.O. BOX 546
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

Date of most recent audit report: 2/19/1998

Period covered by most recent audit: YEAR ENDED DECEMBER 31,1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOE DAUBE

Title: VILLAGE PRESIDENT

Office Address:

RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638

Telephone: (608) 463 - 7124

Fax Number: (608) 463 - 7237

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MS WAUNETTE BUNK
 - MR DAVID CLARK
 - MR JOE DAUBE
 - MR LANCE ELLIOTT
 - MR ROBERT MAHR
 - MR RICK STEINBRINK
-

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)	79,233	76,818	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,037	18,767	2
Depreciation Expense (403)	22,238	16,361	3
Amortization Expense (404)	0		4
Taxes (408)	19,185	19,637	5
Total Operating Expenses	63,460	54,765	
Net Operating Income	15,773	22,053	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	15,773	22,053	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,680	1,809	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	1,680	1,809	
Total Income	17,453	23,862	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,453	23,862	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,007	13,123	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	13,007	13,123	
Net Income	4,446	10,739	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	242,784	232,045	19
Balance Transferred from Income (433)	4,446	10,739	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)	247,230	242,784	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS AND CHECKING	1,680	4
Total (Acct. 419):	1,680	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	79,233	0	0	0	79,233	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	79,233	0	0	0	79,233	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	888,281	867,192	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	167,800	145,902	2
Net Utility Plant	720,481	721,290	
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)	184,738	361,949	5
Other Investments (124)	0	7,000	6
Special Funds (125)	311,772	109,687	7
Total Other Property and Investments	496,510	478,636	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	80,763	84,160	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	9,782	7,205	11
Other Accounts Receivable (143)	7,000	7,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,904	21,155	14
Materials and Supplies (150)	670	412	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	10,257		17
Total Current and Accrued Assets	124,376	119,932	
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	1,341,367	1,319,858	

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)	163,946	143,235	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	247,230	242,784	23
Total Proprietary Capital	411,176	386,019	
LONG-TERM DEBT			
Bonds (221)	698,400	700,700	24
Advances from Municipality (223)			25
Other long-Term Debt (224)			26
Total Long-Term Debt	698,400	700,700	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	1,435	1,739	28
Payables to Municipality (233)	2,943	3,044	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,380	7,415	32
Other Current and Accrued Liabilities (238)	147	55	33
Total Current and Accrued Liabilities	10,905	12,253	
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)	220,886	220,886	38
Total Liabilities and Other Credits	1,341,367	1,319,858	

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)	888,281	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	888,281	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,800	0	0	0	9
Total Accumulated Provision	167,800	0	0	0	
Net Utility Plant	720,481	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	145,902				145,902	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,238				22,238	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	476				476	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,714	0	0	0	22,714	13
Debits during year						14
Book cost of plant retired	816				816	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	816	0	0	0	816	19
Balance End of Year	167,800	0	0	0	167,800	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.61%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	670	412
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	670	412

**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	143,235	1
Changes during year (explain):		
PAID IN BY TIF DISTRICT FOR MAINS, SERVICES AND HYDRANTS	20,711	2
Balance end of year	<u>163,946</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)	
WATER SYSTEM MORTGAGE REV BOND	03/08/1994	03/08/2034	5.00%	253,400	1
WATER SYSTEM REVENUE BOND ANTICIPATI	11/16/1996	12/01/1999	6.00%	445,000	2
Total Bonds (Account 221):				698,400	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,185	2
Charged electric department expense		3
Charged sewer department expense	178	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,363</u>	
Taxes paid during year:		
County, state and local taxes	18,708	6
Social Security taxes	553	7
PSC Remainder Assessment	102	8
Other (explain):		
NONE		9
Total payments and other debits	<u>19,363</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM MORTGAGE REVENUE BOND	4,343	13,007	13,046	4,304	1
WATER SYSTEM BOND ANTICIPATION NOTE	3,072	0	996	2,076	2
Subtotal	7,415	13,007	14,042	6,380	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	7,415	13,007	14,042	6,380	

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	220,886					220,886	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	220,886	0	0	0	0	220,886	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	143,515					143,515	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):		
ADVANCE TO TIF DISTRICT	174,241	1
ADVANCE TO GENERAL	10,497	2
Total (Acct. 123):	184,738	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND (REQUIRED BY BOND)	6,201	4
SPECIAL REDEMPTION FUND (REQUIRED BY BOND)	7,024	5
UNSPENT BOND PROCEEDS & PECFA REIMBURSEMENTS	298,547	6
Total (Acct. 125):	311,772	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,782	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	9,782	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	7,000	14
Total (Acct. 143):	7,000	
Receivables from Municipality (145):		
DELINQUENT BILLS PLACED ON TAX ROLL	2,684	15
MISCELLANEOUS ITEMS OWED TO THE WATER FROM VILLAGE	695	16
TEMPORARY LOAN & METER EXPENSE OWED BY SEWER	12,525	17
Total (Acct. 145):	15,904	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
4TH QUARTER WAGES AND FICA, INSURANCE OWED TO VILLAGE	2,943	21
Total (Acct. 233):	2,943	
Other Deferred Credits (253):		
NONE		22
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	877,361	0	0	0	877,361	1
Materials and Supplies	541	0	0	0	541	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	156,851	0	0	0	156,851	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	220,886	0	0	0	220,886	6
Other (specify):					0	7
Average Net Rate Base	500,165	0	0	0	500,165	
Net Operating Income	15,773	0	0	0	15,773	8
Net Operating Income as a percent of Average Net Rate Base	3.15%	N/A	N/A	N/A	3.15%	

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	153,590	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	245,007	3
Other (Specify):		4
Total Average Proprietary Capital	398,597	
Net Income		
Net Income	4,446	5
Percent Return on Proprietary Capital	1.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

N/A

2. Leaseholder changes.

N/A

3. Extensions of service.

TWO NEW SERVICES AND RELATED MAINS ADDED WITHIN INDUSTRIAL PARK THROUGH CAPITAL PAID IN BY MUNICIPALITY.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

A/C 170 OTHER CURRENT AND ACCRUED ASSETS INCLUDES THE INTEREST RECEIVABLE DUE ON SPECIAL FUNDS WHICH ULTIMATELY WILL BE CONSIDERED TIF REVENUE. THIS INTEREST IS CONSIDERED TIF REVENUE SINCE THE TIF DISTRICT WILL BE REPAYING THE LOAN. SEE BONDS PAYABLE FOOTNOTE.

Interest Accrued (Acct. 237) (Page F-16)

WATER SYSTEM BOND ANTICIPATION NOTE HAS BEEN ADVANCED TO THE TIF DISTRICT WITHIN THE MUNICIPALITY. THE TIF IS PRESENTLY CLEANING UP GROUND CONTAMINATION WHICH THREATENED THE UTILITY'S WATER SUPPLY. THE BOND AND ACCRUED INTEREST MUST BE CARRIED ON THE UTILITY'S BOOKS HOWEVER THE ACTUAL INTEREST PAYMENTS ARE CONSIDERED THE TIF DISTRICT'S EXPENSES NOT THE WATER UTILITY'S.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99 ele closed, moot or okay in 1998

October 16, 1998

Ms. Janet Henthorne, Clerk-Treasurer
Kendall Municipal Water Utility
P.O. Box 216
Kendall, WI 54638-0216

Re: 1997 Analytical Review File DWCCA-2810-RL

Dear Ms. Henthorne:

The Public Service Commission (PSC) 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. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. We noted the Signature Page was not complete. Please provide that page completed.

2. Page F-7, line 22 indicates a 2.61 percent composite depreciation rate was used, which agrees with staff's computation of total depreciation accruals on page F-7, lines 4 and 6, column (b). However, paragraph No. 1 of our letter dated December 27, 1996, regarding analytical review of the 1995 annual report, authorized a composite depreciation rate of 2.00 percent, effective January 1, 1997. Please confirm that the 2.00 percent composite rate will be used beginning in 1998.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:W:\comp\roselee\2810 kendall

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	77,800	1
Total Sales of Water	77,800	
Other Operating Revenues		
Forfeited Discounts (470)	583	2
Other Water Revenues (474)	850	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,433	
Total Operating Revenues	79,233	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,928	5
General Operating Expenses (680-690)	9,109	6
Total Operation and Maintenance Expenses	22,037	
Other Operating Expenses		
Depreciation Expense (403)	22,238	7
Amortization Expense (404)		8
Taxes (408)	19,185	9
Total Other Operating Expenses	41,423	
Total Operating Expenses	63,460	
NET OPERATING INCOME	15,773	

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	6	97	213	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	97	213	
Metered Sales to General Customers (461)				
Residential	180	8,659	30,755	4
Commercial	34	2,928	8,300	5
Industrial				6
Total Metered Sales to General Customers (461)	214	11,587	39,055	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		35,207	8
Other Sales to Public Authorities (464)	8	713	3,325	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	229	12,397	77,800	

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)	35,207	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)	35,207	
Forfeited Discounts (470):		
Customer late payment charges	583	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	583	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISCELLANEOUS	327	8
RETURN ON NET INVESTMENT IN METERS CHARGED TO NONREGULATED SEWER DEPARTMENT	523	9
Total Other Water Revenues (474)	850	
Amortization of Construction Grants (475):		
NONE		10
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)	4,064	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,543	3
Chemicals (630)	3,318	4
Supplies and Expenses (640)	2,505	5
Repairs of Water Plant (650)	498	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	12,928	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,260	8
Office Supplies and Expenses (681)	966	9
Outside Services Employed (682)	2,650	10
Insurance Expense (684)	900	11
Employees Pensions and Benefits (686)	1,056	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	277	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,109	
 Total Operation and Maintenance Expenses	22,037	

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		18,708	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVESTMENT 1-1-97	178	2
Net property tax equivalent		18,530	
Social Security		553	3
PSC Remainder Assessment		102	4
Other (specify): NONE			5
Total tax expense		<u>19,185</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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247050				3
County tax rate	mills		7.151576				4
Local tax rate	mills		8.525815				5
School tax rate	mills		13.541330				6
Voc. school tax rate	mills		2.522558				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.988329				10
Less: state credit	mills		2.333003				11
Net tax rate	mills		29.655326				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.525815				14
Combined School Tax Rate	mills		16.063888				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.589703				17
Total Tax Rate	mills		31.988329				18
Ratio of Local and School Tax to Total	dec.		0.768709				19
Total tax net of state credit	mills		29.655326				20
Net Local and School Tax Rate	mills		22.796304				21
Utility Plant, Jan. 1	\$	867,192	867,192				22
Materials & Supplies	\$	412	412				23
Subtotal	\$	867,604	867,604				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	867,604	867,604				26
Assessment Ratio	dec.		0.806854				27
Assessed Value	\$	700,030	700,030				28
Net Local & School Rate	mills		22.796304				29
Tax Equiv. Computed for Current Year	\$	15,958	15,958				30
Tax Equivalent per 1994 PSC Report	\$	18,708					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,708					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)	120		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	87,442		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	87,562	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	53,784		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	52,370		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	106,154	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,591	1,864	23
Total Water Treatment Plant	4,591	1,864	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,340		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)			120 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)			87,442 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	87,562
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			53,784 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			52,370 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	106,154
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,455 23
Total Water Treatment Plant	0	0	6,455
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			7,340 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)	251,295		26
Transmission and Distribution Mains (343)	284,220	17,117	27
Fire Mains (344)			28
Services (345)	33,303	2,059	29
Meters (346)	19,377		30
Hydrants (348)	31,534	1,535	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	627,069	20,711	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)	41,008		37
Other General Equipment (379)	58	174	38
Other Tangible Property (390)			39
Total General Plant	41,066	174	
Total utility plant in service directly assignable	866,442	22,749	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	866,442	22,749	

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)			251,295 26
Transmission and Distribution Mains (343)			301,337 27
Fire Mains (344)			0 28
Services (345)			35,362 29
Meters (346)	910		18,467 30
Hydrants (348)			33,069 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	910	0	646,870
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			41,008 37
Other General Equipment (379)			232 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	41,240
Total utility plant in service directly assignable	910	0	888,281
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	910	0	888,281

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			1,263	1,263	1
February			1,143	1,143	2
March			1,188	1,188	3
April			1,092	1,092	4
May			1,155	1,155	5
June			1,177	1,177	6
July			1,182	1,182	7
August			1,192	1,192	8
September			1,195	1,195	9
October			1,168	1,168	10
November			1,128	1,128	11
December			1,142	1,142	12
Total for year	0	0	14,025	14,025	
Less: Measured or estimated water used in main flushing and water treatment during year				25	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,000	16
Less: Water sold				12,397	17
Losses and unaccounted for				1,603	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				58	21
Date of maximum: 6/7/1997					22
Cause of maximum:					23
FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 1/6/1997					25
Total KWH used for pumping for the year				34,344	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-SOUTH RAILROAD	2	380	6	345,000	Yes	1
WELL-ROAD ST	4	310	10	600,000	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	1994 FAIRBANKS	4		1
Location	WELL #2	WELL #4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS/MORSE	JOHNSON		5
Year Installed	1994	1985		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	240	350		8
Pump Motor or Standby Engine Mfr	FAIRBANKS/MORSE	BURGES		10
Year Installed	1994	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	160				160	1
M	D	4.000	3,180				3,180	2
M	D	6.000	14,051				14,051	3
M	D	8.000	3,008	435			3,443	4
M	D	12.000	2,158				2,158	5
Total Within Municipality			22,557	435	0	0	22,992	
Total Utility			22,557	435	0	0	22,992	

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	212				212	2	1
L	0.750	10				10		2
M	1.000	5	1			6	1	3
L	1.000	1				1		4
M	1.500	4	1			5	1	5
M	2.000	4				4		6
Total Utility		236	2	0	0	238	4	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	258		26	4	236	4	1
1.000	6				6		2
1.500	3			1	4		3
2.000	3				3		4
Total:	270	0	26	5	249	4	

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	180	30		1		25	236	1
1.000	1	4		1			6	2
1.500				3		1	4	3
2.000				3			3	4
Total:	181	34	0	8	0	26	249	

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	40	1			41	2
Total Fire Hydrants	40	1	0	0	41	
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:	40
Number of distribution system valves end of year:	31
Number of distribution valves operated during year:	9

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCOUNT 343

ADDITION OF 435 FEET OF 8" MAIN ADDED WITHIN THE INDUSTRIAL PARK DURING 1997.

Water Mains (Page W-15)

435 OF MAIN ADDED THROUGH CAPITAL PAID IN BY MUNICIPALITY. ADDITION TOOK PLACED WITHIN THE TIF DISTRICT WITHIN THE MUNICIPALITY

Water Services (Page W-16)

2 NEW SERVICES ADDED PART OF A PROJECT WITHIN THE TIF DISTRICT. FINANCED BY CAPITAL PAID IN BY MUNICIPALITY.
