



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ADELL WATER AND SEWER UTILITY

Principal Office: N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53707

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ADELL WATER AND SEWER UTILITY

Utility Address: N2302 BATES ROAD

P.O. BOX 47
ADELL, WI 53707

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BERNADETTE M MONDLOCH

Title: VILLAGE CLERK

Office Address:

N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53001

Telephone: (414) 994 - 4876

Fax Number: (414) 994 - 2928

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53558

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/13/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS BERNADETTE M MONDLOCH

Title: VILLAGE CLERK

Office Address:

N2302 BATES ROAD
P.O. BOX 47
ADELL, WI 53001

Telephone: (414) 994 - 4876

Fax Number: (414) 994 - 2928

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MS MARTIN BREM, TRUSTEE
 - MR RUSSELL CLINE, JR, TRUSTEE
 - MR LIEGHTON HOLTZ, TRUSTEE
 - MR ARLO NEUMANN, TRUSTEE
 - MR CLARENCE NEUMANN, TRUSTEE
 - MR DEEMS PELISHEK, PRESIDENT
 - MR ANDY SCHMITT, TRUSTEE
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 11/13/196

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)	74,680	75,708	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,815	43,109	2
Depreciation Expense (403)	14,754	13,904	3
Amortization Expense (404)	0		4
Taxes (408)	11,102	11,188	5
Total Operating Expenses	70,671	68,201	
Net Operating Income	4,009	7,507	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	4,009	7,507	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,663	1,834	9
Miscellaneous Nonoperating Income (421)	30,362	13,255	10
Total Other Income	33,025	15,089	
Total Income	37,034	22,596	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	37,034	22,596	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,010	3,190	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,056	2,899	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,066	6,089	
Net Income	31,968	16,507	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	152,964	97,411	19
Balance Transferred from Income (433)	31,968	16,507	20
Miscellaneous Credits to Surplus (434)	36,250	39,046	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)	221,182	152,964	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on special funds and CD	2,663	4
Total (Acct. 419):	2,663	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer utility income	8,826	5
Sale of non-regulated sewer utility land	21,536	6
Total (Acct. 421):	30,362	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent waived	10,352	9
Wages, FICA, benefits, insurance paid by village	25,898	10
Total (Acct. 434):	36,250	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	74,680	0	0	0	74,680	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	74,680	0	0	0	74,680	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	537,906	516,012	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	219,718	203,163	2
Net Utility Plant	318,188	312,849	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,018,176	1,914,673	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	322,753	271,067	4
Net Nonutility Property	1,695,423	1,643,606	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	1,695,423	1,643,606	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	139,312	95,924	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	4,244	7,289	11
Other Accounts Receivable (143)	10,070	9,507	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	1,202	2,404	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	154,828	115,124	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	4,946	20
Total Deferred Debits	0	4,946	
Total Assets and Other Debits	2,168,439	2,076,525	

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)	244,381	244,381	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	221,182	152,964	23
Total Proprietary Capital	465,563	397,345	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	36,653	51,848	25
Other long-Term Debt (224)	971,979	1,035,228	26
Total Long-Term Debt	1,008,632	1,087,076	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	90,567	7,541	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,000	2,695	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	92,567	10,236	
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)	601,677	581,868	38
Total Liabilities and Other Credits	2,168,439	2,076,525	

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)	537,906	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	537,906	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	219,718	0	0	0	9
Total Accumulated Provision	219,718	0	0	0	
Net Utility Plant	318,188	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	203,163				203,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,754				14,754	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	394				394	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,905				2,905	10
Other credits (specify):						11
					0	12
Total credits	18,053	0	0	0	18,053	13
Debits during year						14
Book cost of plant retired	700				700	15
Cost of removal	798				798	16
Other debits (specify):						17
					0	18
Total debits	1,498	0	0	0	1,498	19
Balance End of Year	219,718	0	0	0	219,718	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	1,914,673	13,800		1,928,473	1
Other (specify):					
Construction Work in Progress - Sewer		89,703		89,703	2
Total Nonutility Property (121)	1,914,673	103,503	0	2,018,176	
Less accum. prov. depr. & amort. (122)	271,067	51,686		322,753	3
Net Nonutility Property	1,643,606	51,817	0	1,695,423	

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

Particulars (a)	Amount (b)
Balance first of year	0 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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	771	1,542	2
Sewer utility	431	862	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>1,202</u>	<u>2,404</u>	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	244,381	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>244,381</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Sewer plant equipment	11/11/1988	11/11/1998	6.00%	3,092	1
Well acidization	12/28/1993	12/28/1998	4.00%	6,580	2
Water plant	12/04/1991	12/01/1998	6.00%	26,981	3
Total for Account 223				36,653	
Other Long-Term Debt (224)					
Sewer Clean Water Fund Loans	01/15/1992	11/15/2012	0.00%	971,979	4
Total for Account 224				971,979	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,102	2
Charged electric department expense		3
Charged sewer department expense	146	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,248</u>	
Taxes paid during year:		
County, state and local taxes	10,352	6
Social Security taxes	768	7
PSC Remainder Assessment	128	8
Other (explain):		
Tax equivalent waived to account 216		9
Total payments and other debits	<u>11,248</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Well acidization (State Trust Fund)	384	301	485	200	2
Sewer plant equipment (State Trust Fund)	279	157	336	100	3
Water plant (State Trust Fund)	1,511	1,598	1,909	1,200	4
Subtotal	2,174	2,056	2,730	1,500	
Other long-Term Debt (224)					
Sewer Clean Water Fund Loans	521	3,010	3,031	500	5
Subtotal	521	3,010	3,031	500	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	2,695	5,066	5,761	2,000	

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	87,211			494,657		581,868	1
Add credits during year:							
For Services	5,286			5,293		10,579	2
For Mains	8,200			9,857		18,057	3
Other (specify):							
Hydrants (Stonehedge subdivision)	1,914					1,914	4
Deduct charges (specify):							
Amortization of construction grants				10,741		10,741	5
Balance End of Year	102,611	0	0	499,066	0	601,677	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				391,859		391,859	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	4,244	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,244	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,070	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	10,070	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
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	526,959	0	0	0	526,959	1
Materials and Supplies	1,156	0	0	0	1,156	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	211,440	0	0	0	211,440	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	94,911	0	0	0	94,911	6
Other (specify):						
NONE					0	7
Average Net Rate Base	221,764	0	0	0	221,764	
Net Operating Income	4,009	0	0	0	4,009	8
Net Operating Income as a percent of Average Net Rate Base						
	1.81%	N/A	N/A	N/A	1.81%	

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	244,381	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	187,073	3
Other (Specify):		
none		4
Total Average Proprietary Capital	431,454	
Net Income		
Net Income	31,968	5
Percent Return on Proprietary Capital	7.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 23, 1998

Ms. Bernadette Mondloch, Clerk
Adell Municipal Water Utility
P.O. Box 47
Adell, WI 53001-0047

1997 Analytical Review DWCCA-0030-PJL

Dear Ms. Mondloch:

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. During our review, we noted that you didn't report the number of hydrants and valves operated on page W-17. Please provide these numbers and take note that s. PSC 185.87, Wis. Adm. Code, states that to assure that valves and hydrants are operable when needed, a schedule shall be adopted and followed for operating each valve and hydrant at least once every two years. The code also states that a record of such operations shall be kept.
2. As instructed in the Pumping and Purchased Water Statistics schedule on page W-10, please provide an explanation of the 37 percent water loss and state what action has been taken to reduce the water loss.
3. In the future, please be sure to include the date the utility was organized in the Identification and Ownership schedule on page iv.
4. Your August 18, 1997, response to our July 23, 1997, annual report review letter, item number 1, was the following:
 1. Well #1, 170 feet of supply main
 2. Well #2, 313 feet of supply main

The cost, estimated if unknown, of this main should be transferred from Account 343, Transmission and Distribution Mains to Account 316, Supply Mains. The reason for this transfer is that the life of a well supply main is about 40 years. The life of a distribution main is about 100 years. If a well were to be abandoned, the well supply main would probably be retired at that same time. Therefore the well supply mains should be depreciated over the same life as the well and not in the longer lived distribution main account. When you transfer the plant amount, an estimated amount of past depreciation expense should be transferred from the distribution main depreciation reserve to the well supply main depreciation reserve. Please also report these supply mains separately in the mains schedule in the

FINANCIAL SECTION FOOTNOTES

future. Please call Clarence Mouglin at (608) 267-0637 if you have questions about this transfer.

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\0030 ar

Response received 8/6/99.
#1, revised W-18 provided.
#2, leaks repaired.
#3, noted.
#4, will adjust 1999 report.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	74,027	1
Total Sales of Water	74,027	
Other Operating Revenues		
Forfeited Discounts (470)	190	2
Other Water Revenues (474)	463	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	653	
Total Operating Revenues	74,680	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	35,552	5
General Operating Expenses (680-690)	9,263	6
Total Operation and Maintenance Expenses	44,815	
Other Operating Expenses		
Depreciation Expense (403)	14,754	7
Amortization Expense (404)		8
Taxes (408)	11,102	9
Total Other Operating Expenses	25,856	
Total Operating Expenses	70,671	
NET OPERATING INCOME	4,009	

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	195	8,532	41,412	4
Commercial	35	1,913	8,173	5
Industrial	3	436	1,486	6
Total Metered Sales to General Customers (461)	233	10,881	51,071	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,551	8
Other Sales to Public Authorities (464)	2	40	405	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	236	10,921	74,027	

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)	22,551	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)	22,551	
Forfeited Discounts (470):		
Customer late payment charges	190	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	190	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	463	7
Other (specify): NONE		8
Total Other Water Revenues (474)	463	
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)	9,680	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,884	3
Chemicals (630)		4
Supplies and Expenses (640)	6,040	5
Repairs of Water Plant (650)	15,218	6
Transportation Expenses (660)	730	7
Total Plant Operation and Maintenance Expenses	35,552	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	375	8
Office Supplies and Expenses (681)	676	9
Outside Services Employed (682)	3,788	10
Insurance Expense (684)	637	11
Employees Pensions and Benefits (686)	3,118	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	669	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,263	
 Total Operation and Maintenance Expenses	 44,815	

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		10,352	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		146	2
Net property tax equivalent		10,206	
Social Security		768	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
Total tax expense		11,102	

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							2
State tax rate	mills		0.204400				3
County tax rate	mills		0.579385				4
Local tax rate	mills		5.899910				5
School tax rate	mills		10.120700				6
Voc. school tax rate	mills		1.620000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		18.424395				10
Less: state credit	mills		1.834609				11
Net tax rate	mills		16.589786				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.899910				14
Combined School Tax Rate	mills		11.740700				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.640610				17
Total Tax Rate	mills		18.424395				18
Ratio of Local and School Tax to Total	dec.		0.957459				19
Total tax net of state credit	mills		16.589786				20
Net Local and School Tax Rate	mills		15.884046				21
Utility Plant, Jan. 1	\$	516,013	516,013				22
Materials & Supplies	\$	1,542	1,542				23
Subtotal	\$	517,555	517,555				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	517,555	517,555				26
Assessment Ratio	dec.		0.978900				27
Assessed Value	\$	506,635	506,635				28
Net Local & School Rate	mills		15.884046				29
Tax Equiv. Computed for Current Year	\$	8,047	8,047				30
Tax Equivalent per 1994 PSC Report	\$	10,352					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	10,352					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)	500		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	129,105		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	129,605	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	22,363		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	81,252		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,390		20
Total Pumping Plant	107,005	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	8,494	1,120	23
Total Water Treatment Plant	8,494	1,120	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		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)			500	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)			129,105	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	129,605	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,363	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			81,252	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,390	20
Total Pumping Plant	0	0	107,005	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,614	23
Total Water Treatment Plant	0	0	9,614	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	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)	41,501		26
Transmission and Distribution Mains (343)	112,285	8,200	27
Fire Mains (344)			28
Services (345)	28,039	3,936	29
Meters (346)	18,743	2,225	30
Hydrants (348)	13,573	7,112	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	214,541	21,473	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,398		36
Transportation Equipment (373)			37
Other General Equipment (379)	54,970		38
Other Tangible Property (390)			39
Total General Plant	56,368	0	
Total utility plant in service directly assignable	516,013	22,593	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	516,013	22,593	

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)			41,501 26
Transmission and Distribution Mains (343)			120,485 27
Fire Mains (344)			0 28
Services (345)			31,975 29
Meters (346)	300		20,668 30
Hydrants (348)	400		20,285 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	700	0	235,314
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)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			54,970 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	56,368
Total utility plant in service directly assignable	700	0	537,906
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	700	0	537,906

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			1,327	1,327	1
February			1,262	1,262	2
March			1,340	1,340	3
April			1,495	1,495	4
May			1,434	1,434	5
June			1,517	1,517	6
July			1,398	1,398	7
August			1,190	1,190	8
September			1,183	1,183	9
October			1,217	1,217	10
November			1,168	1,168	11
December			3,067	3,067	12
Total for year	0	0	17,598	17,598	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				72	14
Other utility use explanation: Fire department practice.					15
Water pumped into distribution system				17,326	16
Less: Water sold				10,921	17
Losses and unaccounted for				6,405	18
Percent unaccounted for to the nearest whole percent (%)				37%	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				189	21
Date of maximum: 12/22/1997					22
Cause of maximum: Industrial customer had large usage.					23
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 9/30/1997					25
Total KWH used for pumping for the year				33,196	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)	
CENTER AVENUE	1	450	15	45,450	Yes	1
MILWAUKEE AVENUE	2	300	30	75,000	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	CENTER AVENUE	PARK STREET	1
Location	CENTER AVENUE	PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	UNKNOWN	UNKNOWN	5
Year Installed	1963	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	210	225	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1963	1981	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	210	225	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	#1 - CENTER AVENUE	#2 - TOWER AVENUE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1963	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	250	6
Total capacity in gallons	46,450	75,000	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	13,509	0	0	0	13,509
M	D	8.000	6,692	300	0	0	6,992
Total Within Municipality			20,201	300	0	0	20,501
Total Utility			20,201	300	0	0	20,501

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	191	6			197		1
M	1.000	16				16		2
M	2.000	1				1		3
Total Utility		208	6	0	0	214	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 (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	273	42	12		303	12	1
1.000	15				15		2
2.000	1				1		3
Total:	289	42	12	0	319	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	194	35	3	2		69	303	1
1.000		4	1	1		9	15	2
2.000						1	1	3
Total:	194	39	4	3	0	79	319	

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	33	3	2		34	2
Total Fire Hydrants	33	3	2	0	34	
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:	34
Number of distribution system valves end of year:	61
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions paid for by developers.

Water Services (Page W-16)

All additions paid for by developers.

Hydrants and Distribution System Valves (Page W-18)

One hydrant paid for by the developers. The other two were paid for by the utility.
