



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MAZOMANIE WATER UTILITY

Principal Office: 133 CRESCENT STREET
MAZOMANIE, WI 53560

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: MAZOMANIE WATER UTILITY

Utility Address: 133 CRESCENT STREET
MAZOMANIE, WI 53560

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY SCHLOUGH

Title: CLERK

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

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

Name: MR ALAN L. BREY CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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: MR ALAN L. BREY CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: JOHNSON, BLOCK & COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (698) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 5/5/1997

Period covered by most recent audit: 1/1/96 to 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN SANFTLEBEN

Title: UTILITY MANAGER

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53569

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR TIM DESMET, CHAIRMAN
MR TONY ENDRES
MR LES SANDER

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: [REDACTED]

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)? YES

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

Firm Name: JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Contact Person: MR ALAN L. BREY, CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1997

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

Monthly bookkeeping services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	144,939	142,649	1
Operating Expenses:			
Operation and Maintenance Expense (401)	57,144	58,793	2
Depreciation Expense (403)	19,991	18,604	3
Amortization Expense (404)	0		4
Taxes (408)	25,191	25,137	5
Total Operating Expenses	102,326	102,534	
Net Operating Income	42,613	40,115	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	42,613	40,115	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	8,756	8,255	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	8,756	8,255	
Total Income	51,369	48,370	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	51,369	48,370	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,258	24,189	13
Amortization of Debt Discount and Expense (428)	855	888	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,754	4,469	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	27,867	29,546	
Net Income	23,502	18,824	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	149,444	130,620	19
Balance Transferred from Income (433)	23,502	18,824	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)	172,946	149,444	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	8,756	4
Total (Acct. 419):	8,756	
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):						
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	144,939	0	0	0	144,939	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	144,939	0	0	0	144,939	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,189,674	1,159,019	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,097	238,249	2
Net Utility Plant	933,577	920,770	
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)	34,621	31,909	5
Other Investments (124)	2,399	2,399	6
Special Funds (125)	40,683	54,776	7
Total Other Property and Investments	77,703	89,084	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	174,372	149,955	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	11,770	11,506	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,934	10,454	14
Materials and Supplies (150)	6,027	6,358	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	205,103	178,273	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,673	7,527	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	6,673	7,527	
Total Assets and Other Debits	1,223,056	1,195,654	

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)	143,769	143,769	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	172,946	149,444	23
Total Proprietary Capital	316,715	293,213	
LONG-TERM DEBT			
Bonds (221)	310,643	324,003	24
Advances from Municipality (223)	68,250	81,250	25
Other long-Term Debt (224)	816	1,230	26
Total Long-Term Debt	379,709	406,483	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	6,047	2,211	28
Payables to Municipality (233)	16,200	4,723	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,153	15,153	31
Interest Accrued (237)	12,229	13,285	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,629	35,372	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,480	12,768	36
Total Deferred Credits	15,480	12,768	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	461,523	447,818	38
Total Liabilities and Other Credits	1,223,056	1,195,654	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,183,504	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)	6,170				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,189,674	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,097	0	0	0	9
Total Accumulated Provision	256,097	0	0	0	
Net Utility Plant	933,577	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	238,249				238,249	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,991				19,991	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	689				689	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,680	0	0	0	20,680	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal	2,832				2,832	16
Other debits (specify):						17
					0	18
Total debits	2,832	0	0	0	2,832	19
Balance End of Year	256,097	0	0	0	256,097	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.77%					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):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,027	6,358	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	6,027	6,358	

**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)				
1990 Mortgage Revenue Bonds	855	428	6,673	1
Total			<u><u>6,673</u></u>	
Unamortized premium on debt (251)				
Total			<u><u>0</u></u>	2

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	143,769	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>143,769</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)	
Mortgage Revenue Bonds issued 9/1/90	09/01/1990	08/15/2010	8.00%	310,643	1
Total Bonds (Account 221):				310,643	

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)					
Advance from General	10/11/1988	01/01/2009	5.00%	68,250	1
Total for Account 223				68,250	
Other Long-Term Debt (224)					
People's State Bank	08/30/1990	12/01/1999	7.00%	816	2
Total for Account 224				816	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,153	1
Accruals:		
Charged water department expense	25,191	2
Charged electric department expense		3
Charged sewer department expense	350	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>25,541</u>	
Taxes paid during year:		
County, state and local taxes	23,766	6
Social Security taxes	1,580	7
PSC Remainder Assessment	195	8
Other (explain):		
NONE		9
Total payments and other debits	<u>25,541</u>	
Balance end of year	<u><u>15,153</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)					
Mortgage Revenue Bonds	8,816	23,168	23,509	8,475	1
Subtotal	8,816	23,168	23,509	8,475	
Advances from Municipality (223)					
Advance from General	4,469	3,754	4,469	3,754	2
Subtotal	4,469	3,754	4,469	3,754	
Other long-Term Debt (224)					
Peoples State Bank		90	90	0	3
Subtotal	0	90	90	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	13,285	27,012	28,068	12,229	

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	447,818					447,818	1
Add credits during year:							
For Services	5,086					5,086	2
For Mains	6,574					6,574	3
Other (specify):							
Hydrants	2,045					2,045	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	461,523	0	0	0	0	461,523	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Advance to TIF	34,621	1
Total (Acct. 123):	34,621	
Other Investments (124):		
Special Assessments Receivable	2,399	2
Total (Acct. 124):	2,399	
Special Funds (125):		
Res. Water Bond	570	3
Bond & Interest	1,969	4
Res. Water (Savings)	38,144	5
Total (Acct. 125):	40,683	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,770	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	11,770	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due from Sewer	12,396	14
Due from General-Tax Roll Items	381	15
Due from General-Misc.	157	16
Total (Acct. 145):	12,934	
Prepayments (165):		
NONE		17
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		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
Due to Electric-1996 Operating Costs	991	20
Due to Sewer-1996 Operating Costs	340	21
Due to General	14,869	22
Total (Acct. 233):	16,200	
Other Deferred Credits (253):		
Deferred Credits-TIF	15,480	23
Total (Acct. 253):	15,480	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,170,483	0	0	0	1,170,483	1
Materials and Supplies	6,192	0	0	0	6,192	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	247,173	0	0	0	247,173	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	454,670	0	0	0	454,670	6
Other (specify):						
NONE					0	7
Average Net Rate Base	474,832	0	0	0	474,832	
Net Operating Income	42,613	0	0	0	42,613	8
Net Operating Income as a percent of Average Net Rate Base						
	8.97%	N/A	N/A	N/A	8.97%	

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	143,769	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	161,195	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	304,964	
Net Income		
Net Income	23,502	5
 Percent Return on Proprietary Capital	 7.71%	

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

Income Statement (Page F-01)

See Accountant's Compilation Report

Contributions in Aid of Construction (Account 271) (Page F-17)

Credit to Contributions in Aid of Construction for services is greater than cost added to Water Utility Plant in Service for services, due to charge to customer for hooking up to existing service.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	143,032	1
Total Sales of Water	143,032	
Other Operating Revenues		
Forfeited Discounts (470)	679	2
Other Water Revenues (474)	1,228	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,907	
Total Operating Revenues	144,939	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,823	5
General Operating Expenses (680-690)	25,321	6
Total Operation and Maintenance Expenses	57,144	
Other Operating Expenses		
Depreciation Expense (403)	19,991	7
Amortization Expense (404)		8
Taxes (408)	25,191	9
Total Other Operating Expenses	45,182	
Total Operating Expenses	102,326	
NET OPERATING INCOME	42,613	

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	521	29,839	79,092	4
Commercial	45	5,125	8,284	5
Industrial	7	3,286	7,314	6
Total Metered Sales to General Customers (461)	573	38,250	94,690	
Private Fire Protection Service (462)	3		1,544	7
Public Fire Protection Service (463)	1		44,307	8
Other Sales to Public Authorities (464)	9	1,693	2,491	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	586	39,943	143,032	

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)	44,307	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)	44,307	
Forfeited Discounts (470):		
Customer late payment charges	679	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	679	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	1,086	8
Miscellaneous	142	9
Total Other Water Revenues (474)	1,228	
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)	12,516	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,829	3
Chemicals (630)	2,178	4
Supplies and Expenses (640)	7,056	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,244	7
Total Plant Operation and Maintenance Expenses	31,823	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,135	8
Office Supplies and Expenses (681)	2,158	9
Outside Services Employed (682)	2,336	10
Insurance Expense (684)	2,399	11
Employees Pensions and Benefits (686)	7,294	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,999	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,321	
 Total Operation and Maintenance Expenses	 57,144	

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		23,766	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		350	2
Net property tax equivalent		23,416	
Social Security		1,580	3
PSC Remainder Assessment		195	4
Other (specify): NONE			5
Total tax expense		<u>25,191</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260058				3
County tax rate	mills		4.667316				4
Local tax rate	mills		6.163732				5
School tax rate	mills		17.407101				6
Voc. school tax rate	mills		1.932871				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.431078				10
Less: state credit	mills		2.569800				11
Net tax rate	mills		27.861278				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.163732				14
Combined School Tax Rate	mills		19.339972				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.503704				17
Total Tax Rate	mills		30.431078				18
Ratio of Local and School Tax to Total	dec.		0.838081				19
Total tax net of state credit	mills		27.861278				20
Net Local and School Tax Rate	mills		23.350004				21
Utility Plant, Jan. 1	\$	1,159,019	1,159,019				22
Materials & Supplies	\$	6,358	6,358				23
Subtotal	\$	1,165,377	1,165,377				24
Less: Plant Outside Limits	\$	11,280	11,280				25
Taxable Assets	\$	1,154,097	1,154,097				26
Assessment Ratio	dec.		0.768277				27
Assessed Value	\$	886,666	886,666				28
Net Local & School Rate	mills		23.350004				29
Tax Equiv. Computed for Current Year	\$	20,704	20,704				30
Tax Equivalent per 1994 PSC Report	\$	23,766					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	23,766					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,979		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	73,407		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	75,386	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	32,411		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	24,715		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,564		20
Total Pumping Plant	60,690	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,773		23
Total Water Treatment Plant	2,773	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,979	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)			73,407	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	75,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			32,411	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			24,715	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,564	20
Total Pumping Plant	0	0	60,690	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,773	23
Total Water Treatment Plant	0	0	2,773	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50	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)	2,761		26
Transmission and Distribution Mains (343)	748,955	6,574	27
Fire Mains (344)			28
Services (345)	148,100	4,286	29
Meters (346)	28,164	14,127	30
Hydrants (348)	64,545	2,045	31
Other Transmission and Distribution Plant (349)	361		32
Total Transmission and Distribution Plant	992,936	27,032	
GENERAL PLANT			
Land and Land Rights (370)	100		33
Structures and Improvements (371)	3,823		34
Office Furniture and Equipment (372)	1,129		35
Computer Equipment (372.1)	1,228	1,840	36
Transportation Equipment (373)	15,405		37
Other General Equipment (379)	3,993		38
Other Tangible Property (390)			39
Total General Plant	25,678	1,840	
Total utility plant in service directly assignable	1,157,463	28,872	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,157,463	28,872	

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)			2,761 26
Transmission and Distribution Mains (343)			755,529 27
Fire Mains (344)			0 28
Services (345)			152,386 29
Meters (346)	1,603		40,688 30
Hydrants (348)			66,590 31
Other Transmission and Distribution Plant (349)			361 32
Total Transmission and Distribution Plant	1,603	0	1,018,365
GENERAL PLANT			
Land and Land Rights (370)			100 33
Structures and Improvements (371)			3,823 34
Office Furniture and Equipment (372)			1,129 35
Computer Equipment (372.1)	1,228		1,840 36
Transportation Equipment (373)			15,405 37
Other General Equipment (379)			3,993 38
Other Tangible Property (390)			0 39
Total General Plant	1,228	0	26,290
Total utility plant in service directly assignable	2,831	0	1,183,504
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,831	0	1,183,504

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			3,928	3,928	1
February			3,652	3,652	2
March			4,038	4,038	3
April			4,051	4,051	4
May			5,002	5,002	5
June			4,989	4,989	6
July			4,801	4,801	7
August			4,855	4,855	8
September			4,374	4,374	9
October			4,848	4,848	10
November			4,259	4,259	11
December			4,308	4,308	12
Total for year	0	0	53,105	53,105	
Less: Measured or estimated water used in main flushing and water treatment during year				352	13
Less: Other utility use				290	14
Other utility use explanation:					15
MAIN BREAKS, SAMPLES, FIRE FLOW TEST, FILL SWIMMING POOL AND SWEEP STREETS					
Water pumped into distribution system				52,463	16
Less: Water sold				39,943	17
Losses and unaccounted for				12,520	18
Percent unaccounted for to the nearest whole percent (%)				24%	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				341	21
Date of maximum: 5/29/1997					22
Cause of maximum:					23
FILL SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year				94	24
Date of minimum: 1/4/1997					25
Total KWH used for pumping for the year				67,760	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)	
1963 DRILL WELL	#2	640	18	748,800	Yes	1
1977 DRILL WELL	#3	120	6	288,000	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	#2	#3		1
Location	CRAMER STREET	WALTER ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE, N.W.	MILLINGER		5
Year Installed	1963	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GENERAL ELECTRIC		10
Year Installed	1963	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		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	BLUFF LOCATION			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1914			4
Primary material (earthen, steel, concrete, other)	OTHER			5
Elevation difference in feet (See Headnote 3.)	190			6
Total capacity in gallons	96,000			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.)	0.2800			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	201				201	1
M	D	2.000	423				423	2
M	D	4.000	12,344				12,344	3
M	D	6.000	26,276	24			26,300	4
M	D	8.000	12,585	250			12,835	5
M	D	10.000	3,905				3,905	6
Total Within Municipality			55,734	274	0	0	56,008	
M	D	6.000	200				200	7
M	D	8.000	800				800	8
Total Outside of Municipality			1,000	0	0	0	1,000	
Total Utility			56,734	274	0	0	57,008	

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	483				483		1
M	1.000	105	5			110		2
M	1.250	2				2		3
M	1.500	14				14		4
M	2.000	2				2		5
M	4.000	6				6		6
Total Utility		612	5	0	0	617	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	559	136	33		662	33	1
1.000	13	2			15		2
1.250	2				2		3
2.000	6				6		4
Total:	580	138	33	0	685	33	

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	525	43	1	2		91	662	1
1.000	4	8		3			15	2
1.250			1			1	2	3
2.000		1	3	2			6	4
Total:	529	52	5	7	0	92	685	

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	3				3	1
Within Municipality	93	1			94	2
Total Fire Hydrants	96	1	0	0	97	
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:	96
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Mains (Page W-15)

Water main additions were paid for by the developer of a new subdivision.

Water Services (Page W-16)

Customers are charged \$800.00 for a new 5/8" or 3/4". For services 1" and larger, customers are charged actual cost.
