



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUTOMA PUBLIC WATER UTILITY

Principal Office: 210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982

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: WAUTOMA PUBLIC WATER UTILITY

Utility Address: 210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

When was utility organized? 1/1/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RUSS NERO

Title: CITY CLERK TREASURER

Office Address:

210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

Telephone: (920) 787 - 4044

Fax Number: (920) 787 - 4505

E-mail Address:

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

Name: KERBER ROSE & ASSOCIATES SC

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: KERBER ROSE & ASSOCIATES SC

115 EAST FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

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

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

Name: KERBER ROSE & ASSOCIATES SC

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: KERBER ROSE & ASSOCIATES SC

115 EAST FIFTH STREET

SHAWNAO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 1/1/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GLEN SIMONSON
Title: DIRECTOR OF PUBLIC WORKS

Office Address:
210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982

Telephone: (920) 787 - 4034
Fax Number: (920) 787 - 4505

E-mail Address:

Name: KARI AKIN
Title: UTILITY CLERK

Office Address:
210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982

Telephone: (920) 787 - 4034
Fax Number: (920) 787 - 4505

E-mail Address:

Name: RUSS NERO
Title: CITY CLERK TREASURER

Office Address:
210 EAST MAIN STREET
P.O. BOX 428
WAUTOMA, WI 54982

Telephone: (920) 787 - 4044
Fax Number: (920) 787 - 4505

E-mail Address:

Name of utility commission/committee: WAUTOMA PUBLIC WATER UTILITY BOARD

Names of members of utility commission/committee:

- RAY BIELMEIER, COUNCIL
- GEORGE KROES, COUNCIL
- JOHN LUHM, COUNCIL
- AL MILLER, COUNCIL
- RICK TAYLOR, MAYOR
- ROBERT WARREN, COUNCIL
- HANK WEISS, COUNCIL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

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)	324,532	170,444	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,620	106,307	2
Depreciation Expense (403)	123,451	61,394	3
Amortization Expense (404)	0		4
Taxes (408)	4,779	3,781	5
Total Operating Expenses	251,850	171,482	
Net Operating Income	72,682	(1,038)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	72,682	(1,038)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	72,449	85,583	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	72,449	85,583	
Total Income	145,131	84,545	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	145,131	84,545	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	224,029	228,280	13
Amortization of Debt Discount and Expense (428)	4,169		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	228,198	228,280	
Net Income	(83,067)	(143,735)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(189,447)		19
Balance Transferred from Income (433)	(83,067)	(143,735)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	45,712	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)	(272,514)	(189,447)	

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 INCOME ON TEMPORARY INVESTMENTS	5,401	4
INTEREST INCOME ON SPECIAL ASSESSMENTS	67,048	5
Total (Acct. 419):	72,449	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	324,532	0	0	0	324,532	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	324,532	0	0	0	324,532	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,615,992	6,545,197	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	184,845	61,394	2
Net Utility Plant	6,431,147	6,483,803	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	1,119,149	1,208,468	6
Special Funds (125)	180,972	32,445	7
Total Other Property and Investments	1,300,121	1,240,913	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,592	91,175	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	37,748	23,622	11
Other Accounts Receivable (143)	0	79,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	414,989	427,238	14
Materials and Supplies (150)	22,371	48,336	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	66,263	72,160	17
Total Current and Accrued Assets	559,963	741,531	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,338		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	8,338	0	
Total Assets and Other Debits	8,299,569	8,466,247	

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)	560,000	560,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(272,514)	(189,447)	23
Total Proprietary Capital	287,486	370,553	
LONG-TERM DEBT			
Bonds (221)	4,163,200	3,795,300	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	4,163,200	3,795,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	857	56,889	28
Payables to Municipality (233)	120,149	543,478	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	27,621	29,879	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	148,627	630,246	
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)	3,700,256	3,670,148	38
Total Liabilities and Other Credits	8,299,569	8,466,247	

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)	6,615,992	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	6,615,992	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	184,845	0	0	0	9
Total Accumulated Provision	184,845	0	0	0	
Net Utility Plant	6,431,147	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	61,394				61,394	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,451				123,451	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	123,451	0	0	0	123,451	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	184,845	0	0	0	184,845	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.88%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,371	48,336
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	22,371	48,336

**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)				
WS BANS PORTION	4,169	428	8,338	1
Total			<u><u>8,338</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	560,000	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>560,000</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)	
SPEC ASSESS B BONDS	12/15/1995	12/01/2010	5.00%	1,124,200	1
MORTGAGE REVENUE BONDS 1995	12/15/1995	05/01/2035	5.00%	2,563,300	2
WS BANS PORTION	05/01/1996	05/01/2001	5.00%	475,700	3
Total Bonds (Account 221):				4,163,200	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	4,779	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,779</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,261	7
PSC Remainder Assessment	518	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,779</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)					
SPEC ASSESS B BONDS	7,263	63,148	65,465	4,946	1
MORTGAGE REVENUE BONDS 1995	22,616	135,193	135,134	22,675	2
WS BANS PORTION		25,688	25,688	0	3
Subtotal	29,879	224,029	226,287	27,621	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	29,879	224,029	226,287	27,621	

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	3,670,148					3,670,148	1
Add credits during year:							
For Services	16,719					16,719	2
For Mains	55,900					55,900	3
Other (specify):							
HYDRANT PUT IN BY DEVELOPER	2,320					2,320	4
Deduct charges (specify):							
AMORT RECD GRANTS 40 YEARS	41,443					41,443	5
REFUND OF PRIOR YEAR GRANT	3,388					3,388	6
Balance End of Year	3,700,256	0	0	0	0	3,700,256	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,573,446					1,573,446	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DUE FROM CUSTOMERS	1,119,149	2
Total (Acct. 124):	1,119,149	
Special Funds (125):		
BOND RESERVE ACCOUNT	32,496	3
RESTRICTED ACCOUNT	148,476	4
Total (Acct. 125):	180,972	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,748	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	37,748	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TEMPORARY ADVANCES TO SEWER PLANT ADDITIONS	413,975	13
MISCELLANEOUS AMOUNTS GENERAL FUND	1,014	14
Total (Acct. 145):	414,989	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND FOR CONSTRUCTION & OTHER COSTS NOT YET REIMBURSE	120,149	18
Total (Acct. 233):	120,149	
Other Deferred Credits (253):		
NONE		19
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	6,580,594	0	0	0	6,580,594	1
Materials and Supplies	35,353	0	0	0	35,353	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	123,119	0	0	0	123,119	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,685,202	0	0	0	3,685,202	6
Other (specify):					0	7
Average Net Rate Base	2,807,626	0	0	0	2,807,626	
Net Operating Income	72,682	0	0	0	72,682	8
Net Operating Income as a percent of Average Net Rate Base	2.59%	N/A	N/A	N/A	2.59%	

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	560,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(230,980)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	329,020	
Net Income		
Net Income	(83,067)	5
Percent Return on Proprietary Capital	-25.25%	

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.

SECOND YEAR OF OPERATIONS MANY CUSTOMERS WERE CONNECTED TO
WATER SERVICE DURING 1997

FINANCIAL SECTION FOOTNOTES

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

COLUMN B, LINES 1 & 2, ON PRIOR YEAR REPORT, BALANCES ACCRUED AT FIRST OF YEAR OF 22,616 AND 7,263 WERE INADVERTENTLY SWITCHED BETWEEN THE ISSUES. THEY ARE LISTED CORRECTLY ON THIS REPORT.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: no response necessary

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/23/98

PJL

July 9, 1998

Mr. Russ Nero, Clerk
Wautoma Public Water Utility
P.O. Box 428
Wautoma, WI 54982-0428

1997 Analytical Review DWCCA-6325-PJL

Dear Mr. Nero:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's annual report. You did a good job completing your annual report. We appreciate receiving reports of this quality.

We only have the following changes generated by our computer edit. Please contact us if you disagree with any of these changes.

Page
Lines
Column
Reported As
Should Be

F-1 22 c (45,712) 45,712

If you have any questions, please feel free to contact me at (608) 267-9198. If you have no questions, you can consider the review closed. Thank you for your cooperation.

Sincerely,

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

pjl:mlo:W:\COMPL\LEEGE\6325 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	279,595	1
Total Sales of Water	279,595	
Other Operating Revenues		
Forfeited Discounts (470)	1,098	2
Other Water Revenues (474)	2,396	3
Amortization of Construction Grants (475)	41,443	4
Total Other Operating Revenues	44,937	
Total Operating Revenues	324,532	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	80,744	5
General Operating Expenses (680-690)	42,876	6
Total Operation and Maintenance Expenses	123,620	
Other Operating Expenses		
Depreciation Expense (403)	123,451	7
Amortization Expense (404)		8
Taxes (408)	4,779	9
Total Other Operating Expenses	128,230	
Total Operating Expenses	251,850	
NET OPERATING INCOME	72,682	

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	2	119	238	3
Total Unmetered Sales to General Customers (460)	2	119	238	
Metered Sales to General Customers (461)				
Residential	524	25,581	112,544	4
Commercial	73	10,733	23,470	5
Industrial	3	3,594	5,296	6
Total Metered Sales to General Customers (461)	600	39,908	141,310	
Private Fire Protection Service (462)	9		5,230	7
Public Fire Protection Service (463)	1		117,308	8
Other Sales to Public Authorities (464)	16	6,311	15,509	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	628	46,338	279,595	

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)	117,308	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)	117,308	
Forfeited Discounts (470):		
Customer late payment charges	1,098	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,098	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
TURN ON & OFF'S ETC	2,396	8
Total Other Water Revenues (474)	2,396	
Amortization of Construction Grants (475):		
OTHER	41,443	9
Total Amortization of Construction Grants (475)	41,443	

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)	43,444	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,191	3
Chemicals (630)		4
Supplies and Expenses (640)	13,197	5
Repairs of Water Plant (650)	17,543	6
Transportation Expenses (660)	369	7
Total Plant Operation and Maintenance Expenses	80,744	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,254	8
Office Supplies and Expenses (681)	4,709	9
Outside Services Employed (682)	9,159	10
Insurance Expense (684)	734	11
Employees Pensions and Benefits (686)	16,020	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,876	
 Total Operation and Maintenance Expenses	123,620	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	ACTUAL	4,261	3
PSC Remainder Assessment		518	4
Other (specify): NONE			5
Total tax expense		<u>4,779</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			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249461				3
County tax rate	mills		8.357529				4
Local tax rate	mills		11.460913				5
School tax rate	mills		11.713246				6
Voc. school tax rate	mills		2.104867				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.886016				10
Less: state credit	mills		2.276695				11
Net tax rate	mills		31.609321				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.460913				14
Combined School Tax Rate	mills		13.818113				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.279026				17
Total Tax Rate	mills		33.886016				18
Ratio of Local and School Tax to Total	dec.		0.746002				19
Total tax net of state credit	mills		31.609321				20
Net Local and School Tax Rate	mills		23.580608				21
Utility Plant, Jan. 1	\$	6,545,197	6,545,197				22
Materials & Supplies	\$	48,336	48,336				23
Subtotal	\$	6,593,533	6,593,533				24
Less: Plant Outside Limits	\$	205,950	205,950				25
Taxable Assets	\$	6,387,583	6,387,583				26
Assessment Ratio	dec.		0.801724				27
Assessed Value	\$	5,121,079	5,121,079				28
Net Local & School Rate	mills		23.580608				29
Tax Equiv. Computed for Current Year	\$	120,758	120,758				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	7,000		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	85,024		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	92,024	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	206,210		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	58,580		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	155,398		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	420,188	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	38,049		23
Total Water Treatment Plant	38,049	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			7,000 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)			85,024 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	92,024
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			206,210 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			58,580 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			155,398 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	420,188
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			38,049 23
Total Water Treatment Plant	0	0	38,049
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	496,196		26
Transmission and Distribution Mains (343)	3,825,250	29,900	27
Fire Mains (344)			28
Services (345)	739,538	17,519	29
Meters (346)	180,546	21,056	30
Hydrants (348)	350,629	2,320	31
Other Transmission and Distribution Plant (349)	44,316		32
Total Transmission and Distribution Plant	5,636,475	70,795	
GENERAL PLANT			
Land and Land Rights (370)	7,000		33
Structures and Improvements (371)	283,551		34
Office Furniture and Equipment (372)	19,845		35
Computer Equipment (372.1)	22,447		36
Transportation Equipment (373)			37
Other General Equipment (379)	25,618		38
Other Tangible Property (390)			39
Total General Plant	358,461	0	
Total utility plant in service directly assignable	6,545,197	70,795	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	6,545,197	70,795	

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)			496,196 26
Transmission and Distribution Mains (343)			3,855,150 27
Fire Mains (344)			0 28
Services (345)			757,057 29
Meters (346)			201,602 30
Hydrants (348)			352,949 31
Other Transmission and Distribution Plant (349)			44,316 32
Total Transmission and Distribution Plant	0	0	5,707,270
GENERAL PLANT			
Land and Land Rights (370)			7,000 33
Structures and Improvements (371)			283,551 34
Office Furniture and Equipment (372)			19,845 35
Computer Equipment (372.1)			22,447 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			25,618 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	358,461
Total utility plant in service directly assignable	0	0	6,615,992
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	6,615,992

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			3,730	3,730	1
February			3,179	3,179	2
March			3,551	3,551	3
April			3,739	3,739	4
May			4,277	4,277	5
June			4,395	4,395	6
July			4,879	4,879	7
August			4,641	4,641	8
September			4,566	4,566	9
October			5,008	5,008	10
November			4,635	4,635	11
December			4,780	4,780	12
Total for year	0	0	51,380	51,380	
Less: Measured or estimated water used in main flushing and water treatment during year				457	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				50,923	16
Less: Water sold				46,338	17
Losses and unaccounted for				4,585	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				243,200	21
Date of maximum: 7/10/1997					22
Cause of maximum:					23
FLUSHING TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				69,500	24
Date of minimum: 1/29/1997					25
Total KWH used for pumping for the year				102,400	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)	
655 WEST RIVER STREET	1	49	10	864,000	Yes	1
190 NORTH OAKRIDGE	2	185	12	756,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	655 WEST RIVER STREET	190 NORTH OAKRIDGE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1986	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	625	625		8
Pump Motor or Standby Engine Mfr	NEWMAN	US MOTORS		10
Year Installed	1986	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	50		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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	166		6
Total capacity in gallons	250,000		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.)	1.6200		12
Is a corrosion control chemical used (yes, no)?	Y		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	6.000	33,040	575			33,615
M	D	8.000	26,319				26,319
M	D	10.000	14,070				14,070
M	D	12.000	1,850			850	2,700
Total Within Municipality			75,279	575	0	850	76,704
M	D	8.000	1,800				1,800
M	D	12.000	2,700			(850)	1,850
Total Outside of Municipality			4,500	0	0	(850)	3,650
Total Utility			79,779	575	0	0	80,354

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	1.000	649	20			669	30	1
M	1.250	88				88	2	2
M	1.500	20				20	1	3
M	2.000	28	5			33	7	4
M	4.000	12				12		5
M	6.000	3				3	1	6
M	8.000	6				6		7
Total Utility		806	25	0	0	831	41	

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	741	125			866	7	1
1.000	88				88		2
1.500	17				17		3
2.000	9				9		4
2.500	1				1		5
3.000	2				2		6
Total:	858	125	0	0	983	7	

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	658	104		8	3	93	866	1
1.000	5	17	1	3		62	88	2
1.500	5	3	1	2		6	17	3
2.000	2	1	1	3		2	9	4
2.500					1		1	5
3.000				2			2	6
Total:	670	125	3	18	4	163	983	

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	7				7	1
Within Municipality	140	1			141	2
Total Fire Hydrants	147	1	0	0	148	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	238
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 650 - 1997 was the second year of operation. Prior year balance was low and the major new installationa of utility plant first needed repair in 1997.

Property Tax Equivalent (Water) (Page W-07)

The property tax equivalent was not included in the initial rate determination, nor will it be charged. A motion to reduce the tax equivalent of the Woutoma public water utility down to zero as allowed by s.s. 66.069(1)(c) WI stats. is anticipated in April, 1998.

Water Utility Plant in Service (Page W-08)

ACCOUNT 343 - ADDITION OF \$29,900. IS FOR 575 FEET OF WATER MAINS ADDED.

ACCOUNT 345, SERVICES, ADDITION OF \$17,519. IS FOR 25 SERVICES ADDED.

ACCOUNT 346, METERS, ADDITION OF \$21,056 IS FOR 125 METERS PURCHASED.

Water Mains (Page W-15)

COLUMN G, ADJUSTMENTS - FEET OF MAINS INSIDE AND OUTSIDE OF CITY LIMITS WERE ADJUSTED BASED ON A REVIEW OF THE CITY BOUNDARIES.

COLUMN E - MAINS WERE PUT IN AS PART OF A SUBDIVISION - COST BORN BY DEVELOPMENT.

Water Services (Page W-16)

PER CZ-1, 2 1" SERVICES BILLED TO CUSTOMERS AT \$800.00 EACH. 5 2" SERVICES BILLED AT ACTUAL COST. 18 1" SERVICES PUT IN AS PART OF A SUBDIVISION.
