



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 232 EAST MENASHA AVE
 WHITELAW, WI 54247

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: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 232 EAST MENASHA AVE
WHITELAW, WI 54247

When was utility organized? 1/1/1964

Report any change in name: NONE

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CHRISTINA HILL

Title: CLERK/TREASURER

Office Address:

232 EAST MENASHA AVE
WHITELAW, WI 54247

Telephone: (920) 732 - 3239

Fax Number: (920) 732 - 3239

E-mail Address:

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

Name: MR CHARLES N KRUEGER CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

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

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

Name: SEE ABOVE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/16/1998

Period covered by most recent audit: JANUARY 1, 1997 TO DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GERALD LINSMEIER

Title: PLANT OPERATOR

Office Address:

232 MENASHA AVE
WHITELAW, WI 54247

Telephone: (920) 732 - 3239

Fax Number: (920) 732 - 3239

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR RANDAL CHRISTIANSEN, MEMBER
- MR ALFRED KIEL, CHAIRMAN
- MR JEROME MAYERL, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

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)	31,725	31,781	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,716	11,961	2
Depreciation Expense (403)	4,713	4,647	3
Amortization Expense (404)	0		4
Taxes (408)	5,776	5,804	5
Total Operating Expenses	26,205	22,412	
Net Operating Income	5,520	9,369	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	5,520	9,369	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,660	4,611	9
Miscellaneous Nonoperating Income (421)	(2,082)	(4,756)	10
Total Other Income	2,578	(145)	
Total Income	8,098	9,224	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	8,098	9,224	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,885	12,485	13
Amortization of Debt Discount and Expense (428)	5	27	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	11,890	12,512	
Net Income	(3,792)	(3,288)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,632	20,920	19
Balance Transferred from Income (433)	(3,792)	(3,288)	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)	13,840	17,632	

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	4,660	4
Total (Acct. 419):	4,660	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	1,000	5
SEWER (LOSS)	(3,082)	6
Total (Acct. 421):	(2,082)	
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				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	31,725	0	0	0	31,725	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0				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	31,725	0	0	0	31,725	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	287,665	286,927	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	112,868	107,779	2
Net Utility Plant	174,797	179,148	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	668,157	668,157	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	252,049	234,009	4
Net Nonutility Property	416,108	434,148	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	93,093	93,466	7
Total Other Property and Investments	509,201	527,614	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	538	647	8
Temporary Cash Investments (132)	3,293		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	5,111	5,107	11
Other Accounts Receivable (143)	30,228	29,945	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	127	14
Materials and Supplies (150)	1,883	2,784	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)		890	17
Total Current and Accrued Assets	41,053	39,500	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	5	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	5	
Total Assets and Other Debits	725,051	746,267	

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)	134,433	134,433	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	13,840	17,632	23
Total Proprietary Capital	148,273	152,065	
LONG-TERM DEBT			
Bonds (221)		12,000	24
Advances from Municipality (223)	52,061	52,061	25
Other long-Term Debt (224)	171,473	175,007	26
Total Long-Term Debt	223,534	239,068	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)		293	28
Payables to Municipality (233)	28,124	28,061	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,430	5,430	31
Interest Accrued (237)	9,228	10,888	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	42,782	44,672	
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)	310,462	310,462	38
Total Liabilities and Other Credits	725,051	746,267	

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)	287,665	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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	287,665	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	112,868	0	0	0	9
Total Accumulated Provision	112,868	0	0	0	
Net Utility Plant	174,797	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	107,779				107,779	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,713				4,713	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	376				376	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,089	0	0	0	5,089	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	112,868	0	0	0	112,868	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	668,157			668,157	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	668,157	0	0	668,157	
Less accum. prov. depr. & amort. (122)	234,009	18,040		252,049	3
Net Nonutility Property	434,148	(18,040)	0	416,108	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,861	2,762
Sewer utility	22	22
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	1,883	2,784

**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)				
JOINT MORTGAGE REV BONDS	5	5	0	1
Total			0	
Unamortized premium on debt (251)				
Total			0	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	134,433	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>134,433</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL ADVANCE	12/31/1997	12/31/1998	0.00%	52,061	1
Total for Account 223				52,061	
Other Long-Term Debt (224)					
TRUST FUND LOAN	01/01/1995	03/15/2015	7.00%	171,473	2
Total for Account 224				171,473	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,430	1
Accruals:		
Charged water department expense	5,776	2
Charged electric department expense		3
Charged sewer department expense	989	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,765</u>	
Taxes paid during year:		
County, state and local taxes	5,430	6
Social Security taxes	1,292	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,765</u>	
Balance end of year	<u><u>5,430</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)					
JT MORTGAGE REVENUE BONDS	83	164	247	0	1
Subtotal	83	164	247	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	10,805	11,721	13,298	9,228	3
Subtotal	10,805	11,721	13,298	9,228	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	10,888	11,885	13,545	9,228	

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	139,198			171,264		310,462	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	139,198	0	0	171,264	0	310,462	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,280		1,280	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUNDS	66,240	3
BOND AND INTEREST REDEMPTION	8,972	4
BOND RESERVE	13,382	5
EQUIPMENT REPLACEMENT	4,499	6
Total (Acct. 125):	93,093	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,111	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	5,111	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,426	12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS	18,912	14
INTEREST RECEIVABLE	890	15
Total (Acct. 143):	30,228	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
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 VILLAGE	28,124	20
Total (Acct. 233):	28,124	
Other Deferred Credits (253):		
NONE		21
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	287,296	0	0	0	287,296	1
Materials and Supplies	2,311	0	0	0	2,311	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	110,323	0	0	0	110,323	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	139,198	0	0	0	139,198	6
Other (specify):						
NONE					0	7
Average Net Rate Base	40,086	0	0	0	40,086	
Net Operating Income	5,520	0	0	0	5,520	8
Net Operating Income as a percent of Average Net Rate Base	13.77%	N/A	N/A	N/A	13.77%	

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	134,433	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,736	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	150,169	
Net Income		
Net Income	(3,792)	5
 Percent Return on Proprietary Capital	 -2.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

To the Village Board
Village of Whitelaw, Wisconsin

We have compiled the balance sheet of the Village of Whitelaw Water Utility as of December 31, 1997 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 16, 1998.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Manitowoc, Wisconsin
February 16, 1998

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

December 1, 1998

Ms. Christina Hill, Clerk
Whitelaw Municipal Water & Sewer Utility
232 East Menasha Avenue
Whitelaw, WI 54247

1997 Analytical Review DWCCA-6510-PJL

Dear Ms. Hill:

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

Paragraph No. 1 of our letter dated February 12, 1997, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

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

Sincerely,

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

Pjl:tlk:W:\COMPL\LEEGE\6510 ar
Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	31,052	1
Total Sales of Water	31,052	
Other Operating Revenues		
Forfeited Discounts (470)	282	2
Other Water Revenues (474)	391	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	673	
Total Operating Revenues	31,725	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,665	5
General Operating Expenses (680-690)	4,051	6
Total Operation and Maintenance Expenses	15,716	
Other Operating Expenses		
Depreciation Expense (403)	4,713	7
Amortization Expense (404)		8
Taxes (408)	5,776	9
Total Other Operating Expenses	10,489	
Total Operating Expenses	26,205	
NET OPERATING INCOME	5,520	

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	257	15,724	18,959	4
Commercial	14	2,012	2,189	5
Industrial				6
Total Metered Sales to General Customers (461)	271	17,736	21,148	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,762	8
Other Sales to Public Authorities (464)	3	58	142	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	44		12
Total Sales of Water	277	17,838	31,052	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	9,762	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	9,762	
Forfeited Discounts (470):		
Customer late payment charges	282	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	282	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	348	7
Other (specify):		
MISCELLANEOUS	43	8
Total Other Water Revenues (474)	391	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,074	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,942	3
Chemicals (630)		4
Supplies and Expenses (640)	1,932	5
Repairs of Water Plant (650)	2,717	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	11,665	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,582	8
Office Supplies and Expenses (681)	615	9
Outside Services Employed (682)	1,012	10
Insurance Expense (684)	390	11
Employees Pensions and Benefits (686)	120	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	332	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,051	
Total Operation and Maintenance Expenses	15,716	

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		5,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		136	2
Net property tax equivalent		5,294	
Social Security		439	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		5,776	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231980				3
County tax rate	mills		6.281200				4
Local tax rate	mills		3.286790				5
School tax rate	mills		13.535940				6
Voc. school tax rate	mills		1.838230				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		25.174140				10
Less: state credit	mills		2.079680				11
Net tax rate	mills		23.094460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.286790				14
Combined School Tax Rate	mills		15.374170				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.660960				17
Total Tax Rate	mills		25.174140				18
Ratio of Local and School Tax to Total	dec.		0.741275				19
Total tax net of state credit	mills		23.094460				20
Net Local and School Tax Rate	mills		17.119345				21
Utility Plant, Jan. 1	\$	286,928	286,928				22
Materials & Supplies	\$	2,784	2,784				23
Subtotal	\$	289,712	289,712				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	289,712	289,712				26
Assessment Ratio	dec.		0.860769				27
Assessed Value	\$	249,375	249,375				28
Net Local & School Rate	mills		17.119345				29
Tax Equiv. Computed for Current Year	\$	4,269	4,269				30
Tax Equivalent per 1994 PSC Report	\$	5,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	5,430					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)	400		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	8,293		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	8,693	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,180		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	11,825		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,081		20
Total Pumping Plant	28,086	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,825		23
Total Water Treatment Plant	1,825	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			400 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)			8,293 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	8,693
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,180 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			11,825 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,081 20
Total Pumping Plant	0	0	28,086
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,825 23
Total Water Treatment Plant	0	0	1,825
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			400 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	26,201		26
Transmission and Distribution Mains (343)	128,607		27
Fire Mains (344)			28
Services (345)	50,209		29
Meters (346)	18,438	738	30
Hydrants (348)	20,980		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	244,835	738	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	724		36
Transportation Equipment (373)	1,350		37
Other General Equipment (379)	1,414		38
Other Tangible Property (390)			39
Total General Plant	3,488	0	
Total utility plant in service directly assignable	286,927	738	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	286,927	738	

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)			26,201 26
Transmission and Distribution Mains (343)			128,607 27
Fire Mains (344)			0 28
Services (345)			50,209 29
Meters (346)			19,176 30
Hydrants (348)			20,980 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	245,573
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			724 36
Transportation Equipment (373)			1,350 37
Other General Equipment (379)			1,414 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,488
Total utility plant in service directly assignable	0	0	287,665
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	287,665

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			2,758	2,758	1
February			2,483	2,483	2
March			2,818	2,818	3
April			2,701	2,701	4
May			2,464	2,464	5
June			2,504	2,504	6
July			2,812	2,812	7
August			2,694	2,694	8
September			2,233	2,233	9
October			2,142	2,142	10
November			1,504	1,504	11
December			1,502	1,502	12
Total for year	0	0	28,615	28,615	
Less: Measured or estimated water used in main flushing and water treatment during year				10	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,605	16
Less: Water sold				17,838	17
Losses and unaccounted for				10,767	18
Percent unaccounted for to the nearest whole percent (%)				38%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
1 water main leak-fixed in November, 1997					
1 lateral leak-fixed in May, 1997					
Maximum gallons pumped by all methods in any one day during reporting year				143	21
Date of maximum: 8/2/1997					22
Cause of maximum:					23
water leak, sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 11/26/1997					25
Total KWH used for pumping for the year				33,992	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)	
DEEPWELL-VILLAGE OF WHITELA\ 1		495	12	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	VILLAGE OF WHITELAW	VILLAGE OF WHITELAW	2
Purpose	P	S	3
Destination	D	D	4
Pump Manufacturer	LAYNE	CONTINENTAL	5
Year Installed	1963	1963	6
Type	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	550	300	8
Pump Motor or Standby Engine Mfr	LAYNE	CONTINENTAL MOTORS	9
Year Installed	1963	1963	10
Type	ELECTRIC	NATURAL GAS	11
Horsepower	40	30	12

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

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	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		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.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

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	14,394				14,394
P	D	6.000	180				180
M	D	8.000	5,000				5,000
P	D	8.000	400				400
Total Within Municipality			19,974	0	0	0	19,974
Total Utility			19,974	0	0	0	19,974

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	264				264	4	1
M	1.000	25				25	14	2
M	1.250	1				1		3
M	2.000	2				2		4
Total Utility		292	0	0	0	292	18	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	282	12			294	20	1
1.000	2				2		2
1.500	2				2		3
2.000	2				2		4
Total:	288	12	0	0	300	20	

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	257	9		2	2	24	294	1
1.000	0	2					2	2
1.500	0	1		1			2	3
2.000	0	2					2	4
Total:	257	14	0	3	2	24	300	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
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:	44
Number of distribution system valves end of year:	44
Number of distribution valves operated during year:	44

WATER OPERATING SECTION FOOTNOTES

NONE