



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITYPrincipal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180For the Year Ended: DECEMBER 31, 1997**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

Wrightstown Water & Sewer Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WRIGHTSTOWN WATER & SEWER UTILITY

Utility Address: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT
Title: UTILITY CLERK

Office Address:
529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564

E-mail Address:

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

Name: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 SOUTH WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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: JONET & FOUNTAIN LLP
Title:

Office Address: JONET & FOUNTAIN LLP
200 SOUTH WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/10/1998

Period covered by most recent audit: Calendar year 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOE MORRISSEY

Title: SUPERINTENDENT

Office Address:

529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

LORI COTTER
RICHARD SCHROEDER
JERRY VAN ZEELAND

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:

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)	127,265	107,686	1
Operating Expenses:			
Operation and Maintenance Expense (401)	75,478	67,670	2
Depreciation Expense (403)	26,502	20,251	3
Amortization Expense (404)	0		4
Taxes (408)	24,694	27,917	5
Total Operating Expenses	126,674	115,838	
Net Operating Income	591	(8,152)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	591	(8,152)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0	450	8
Interest and Dividend Income (419)	30,133	50,484	9
Miscellaneous Nonoperating Income (421)	10,977	(27,474)	10
Total Other Income	41,110	23,460	
Total Income	41,701	15,308	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	41,701	15,308	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	41,701	15,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	643,094	627,786	19
Balance Transferred from Income (433)	41,701	15,308	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)	684,795	643,094	

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):		
Temporary investments - water	4,041	4
Temporary investments - sewer	26,092	5
Total (Acct. 419):	30,133	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer department income	10,977	6
Total (Acct. 421):	10,977	
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):						
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	127,265	0	0	0	127,265	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	127,265	0	0	0	127,265	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,337,652	1,143,260	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	304,856	278,109	2
Net Utility Plant	1,032,796	865,151	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,506,168	2,203,124	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,072,387	997,955	4
Net Nonutility Property	1,433,781	1,205,169	
Investment in Municipality (123)	0		5
Other Investments (124)	59,854	67,360	6
Special Funds (125)	311,541	162,123	7
Total Other Property and Investments	1,805,176	1,434,652	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	537,671	634,481	8
Temporary Cash Investments (132)	243,953	222,005	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	13,683	22,429	11
Other Accounts Receivable (143)	35,741	53,513	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,365		14
Materials and Supplies (150)	6,747	5,815	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	855,160	938,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,693,132	3,238,046	

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)	267,183	267,183	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	684,795	643,094	23
Total Proprietary Capital	951,978	910,277	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	104,900		26
Total Long-Term Debt	104,900	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	7,883		28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	21,758	21,758	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	4,339	603	33
Total Current and Accrued Liabilities	33,980	22,361	
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)	2,602,274	2,305,408	38
Total Liabilities and Other Credits	3,693,132	3,238,046	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,335,512	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)	2,140				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,337,652	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	304,856	0	0	0	9
Total Accumulated Provision	304,856	0	0	0	
Net Utility Plant	1,032,796	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	278,109				278,109	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,502				26,502	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	741				741	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20				20	10
Other credits (specify):						11
Insurance proceeds	870				870	12
Total credits	28,133	0	0	0	28,133	13
Debits during year						14
Book cost of plant retired	1,386				1,386	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,386	0	0	0	1,386	19
Balance End of Year	304,856	0	0	0	304,856	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.05%					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	2,203,124	303,044	0	2,506,168	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	2,203,124	303,044	0	2,506,168	
Less accum. prov. depr. & amort. (122)	997,955	74,432	0	1,072,387	3
Net Nonutility Property	1,205,169	228,612	0	1,433,781	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,062	5,130	2
Sewer utility	685	685	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	6,747	5,815	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	267,183	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>267,183</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)	
Other Long-Term Debt (224)					
Clean Water Fund Loan	11/25/1997	05/01/2017	3.00%	104,900	1
Total for Account 224				104,900	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,758	1
Accruals:		
Charged water department expense	24,694	2
Charged electric department expense		3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>25,069</u>	
Taxes paid during year:		
County, state and local taxes	21,758	6
Social Security taxes	3,157	7
PSC Remainder Assessment	154	8
Other (explain):		
NONE		9
Total payments and other debits	<u>25,069</u>	
Balance end of year	<u><u>21,758</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	733,099			1,572,309		2,305,408	1
Add credits during year:							
For Services	41,200			70,898		112,098	2
For Mains	95,284			101,075		196,359	3
Other (specify):							
Hydrants	17,710					17,710	4
Deduct charges (specify):							
Amortization				29,301		29,301	5
Balance End of Year	887,293	0	0	1,714,981	0	2,602,274	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				477,710		477,710	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):		
Special assessments receivable	59,854	2
Total (Acct. 124):	59,854	
Special Funds (125):		
Sewer plant replacement	311,541	3
Total (Acct. 125):	311,541	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,683	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,683	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,630	9
Merchandising, jobbing and contract work		10
Other (specify):		
Delinquent special assessments held by the county	3,111	11
Total (Acct. 143):	35,741	
Receivables from Municipality (145):		
Delinquent customer accounts receivable on 1997 tax roll	17,365	12
Total (Acct. 145):	17,365	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,239,386	0	0	0	1,239,386	1
Materials and Supplies	5,596	0	0	0	5,596	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	291,482	0	0	0	291,482	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	810,196	0	0	0	810,196	6
Other (specify):					0	7
Average Net Rate Base	143,304	0	0	0	143,304	
Net Operating Income	591	0	0	0	591	8
Net Operating Income as a percent of Average Net Rate Base	0.41%	N/A	N/A	N/A	0.41%	

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	267,183	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	663,944	3
Other (Specify):		4
Total Average Proprietary Capital	931,127	
Net Income		
Net Income	41,701	5
Percent Return on Proprietary Capital	4.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Although there is a principal amount at the end of the year in account 224 on page F-14, no interest was accrued on this issue due to immateriality.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	125,650	1
Total Sales of Water	125,650	
Other Operating Revenues		
Forfeited Discounts (470)	385	2
Other Water Revenues (474)	1,230	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,615	
Total Operating Revenues	127,265	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,619	5
General Operating Expenses (680-690)	35,859	6
Total Operation and Maintenance Expenses	75,478	
Other Operating Expenses		
Depreciation Expense (403)	26,502	7
Amortization Expense (404)		8
Taxes (408)	24,694	9
Total Other Operating Expenses	51,196	
Total Operating Expenses	126,674	
NET OPERATING INCOME	591	

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	511	27,177	55,824	4
Commercial	66	3,364	8,527	5
Industrial	6	1,778	2,094	6
Total Metered Sales to General Customers (461)	583	32,319	66,445	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,480	8
Other Sales to Public Authorities (464)	6	2,527	3,725	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 590	 34,846	 125,650	

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)	55,480	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)	55,480	
Forfeited Discounts (470):		
Customer late payment charges	385	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	385	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,132	7
Other (specify): Hit valve box - charge for estimated water loss	98	8
Total Other Water Revenues (474)	1,230	
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)	17,648	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,041	3
Chemicals (630)	4,264	4
Supplies and Expenses (640)	1,754	5
Repairs of Water Plant (650)	10,912	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	39,619	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,092	8
Office Supplies and Expenses (681)	2,022	9
Outside Services Employed (682)	10,252	10
Insurance Expense (684)	3,930	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,563	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,859	
 Total Operation and Maintenance Expenses	75,478	

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		21,758	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		375	2
Net property tax equivalent		21,383	
Social Security	Allocated on salaries	3,157	3
PSC Remainder Assessment		154	4
Other (specify): NONE			5
Total tax expense		<u>24,694</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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.278927				3
County tax rate	mills		7.543496				4
Local tax rate	mills		7.667020				5
School tax rate	mills		17.628007				6
Voc. school tax rate	mills		1.749873				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.867323				10
Less: state credit	mills		1.965390				11
Net tax rate	mills		32.901933				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.667020				14
Combined School Tax Rate	mills		19.377880				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.044900				17
Total Tax Rate	mills		34.867323				18
Ratio of Local and School Tax to Total	dec.		0.775652				19
Total tax net of state credit	mills		32.901933				20
Net Local and School Tax Rate	mills		25.520442				21
Utility Plant, Jan. 1	\$	1,143,260	1,143,260				22
Materials & Supplies	\$	5,131	5,131				23
Subtotal	\$	1,148,391	1,148,391				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,148,391	1,148,391				26
Assessment Ratio	dec.		0.714600				27
Assessed Value	\$	820,640	820,640				28
Net Local & School Rate	mills		25.520442				29
Tax Equiv. Computed for Current Year	\$	20,943	20,943				30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	21,758					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)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	83,134		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	53,261		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	136,395	0	
PUMPING PLANT			
Land and Land Rights (320)	980		12
Structures and Improvements (321)	30,652		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	15,016		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	62,134	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,531		23
Total Water Treatment Plant	1,531	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,662		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)			0 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)			83,134 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			53,261 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	136,395
PUMPING PLANT			
Land and Land Rights (320)			980 12
Structures and Improvements (321)			30,652 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			15,016 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			15,486 20
Total Pumping Plant	0	0	62,134
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,531 23
Total Water Treatment Plant	0	0	1,531
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,662 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)	392,617		26
Transmission and Distribution Mains (343)	359,936	114,580	27
Fire Mains (344)			28
Services (345)	95,938	41,200	29
Meters (346)	31,922	10,245	30
Hydrants (348)	39,877	22,236	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	923,952	188,261	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	706	100	35
Computer Equipment (372.1)	7,842		36
Transportation Equipment (373)			37
Other General Equipment (379)	10,700	5,277	38
Other Tangible Property (390)			39
Total General Plant	19,248	5,377	
Total utility plant in service directly assignable	1,143,260	193,638	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,143,260	193,638	

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)			392,617 26
Transmission and Distribution Mains (343)			474,516 27
Fire Mains (344)			0 28
Services (345)			137,138 29
Meters (346)	36		42,131 30
Hydrants (348)	1,350		60,763 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,386	0	1,110,827
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			806 35
Computer Equipment (372.1)			7,842 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,977 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	24,625
Total utility plant in service directly assignable	1,386	0	1,335,512
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,386	0	1,335,512

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			3,264	3,264	1
February			2,920	2,920	2
March			3,332	3,332	3
April			3,501	3,501	4
May			3,672	3,672	5
June			3,936	3,936	6
July			4,809	4,809	7
August			4,400	4,400	8
September			3,613	3,613	9
October			3,713	3,713	10
November			3,457	3,457	11
December			3,328	3,328	12
Total for year	0	0	43,945	43,945	
Less: Measured or estimated water used in main flushing and water treatment during year				1,801	13
Less: Other utility use				2	14
Other utility use explanation:					15
Ice rinks					
Water pumped into distribution system				42,142	16
Less: Water sold				34,846	17
Losses and unaccounted for				7,296	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				262	21
Date of maximum: 6/9/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				51	24
Date of minimum: 10/31/1997					25
Total KWH used for pumping for the year				64,610	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)	
420 WASHINGTON	#1	569	8	432,000	Yes	1
216 PINE STREET	#2	640	12	604,800	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	#1	#2	1
Location	420 WASHINGTON	216 PINE STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	DEMING	BRYON JACKSON	5
Year Installed	1948	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	300	8
Pump Motor or Standby Engine Mfr	GE	NEWMAN	10
Year Installed	1948	1970	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1949	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	149	182	6
Total capacity in gallons	75,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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)
A	D	3.000	754				754
A	D	4.000	547				547
A	D	6.000	18,538				18,538
P	D	6.000	4,599	722			5,321
A	D	8.000	4,454				4,454
P	D	8.000	6,106	1,868			7,974
A	D	12.000	2,419				2,419
P	D	12.000	3,145	1,592			4,737
P	D	14.000	580				580
Total Within Municipality			41,142	4,182	0	0	45,324
Total Utility			41,142	4,182	0	0	45,324

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	280				280		1
M	1.000	202	68			270		2
P	1.250	2				2		3
M	1.250	1				1		4
M	1.500	3				3		5
M	2.000	1				1		6
M	4.000	2				2		7
M	6.000	2				2		8
Total Utility		493	68	0	0	561	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	130	108		352	590	108	1
0.750	404		1	(354)	49		2
1.000	2			5	7		3
1.500	2	2		1	5		4
2.000	4				4		5
3.000	1				1		6
Total:	543	110	1	4	656	108	

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	511	14		1		64	590	1
0.750		45	3	1			49	2
1.000		2		2		3	7	3
1.500		3	2				5	4
2.000		2	1	1			4	5
3.000				1			1	6
Total:	511	66	6	6	0	67	656	

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	80	16	3	2	95	2
Total Fire Hydrants	80	16	3	2	95	
Flushing Hydrants						
	8				8	3
Total Flushing Hydrants	8	0	0	0	8	

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:	95
Number of distribution system valves end of year:	154
Number of distribution valves operated during year:	154

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in salaries and wages (600) and in administrative and general salaries (680) due to change in the way salaries and wages were allocated for 1997. New system is based on actual time per time sheets. 1996 was allocated according to set percentages.

Increase in repairs of water plant (650) due to increase in valve, hydrant and meter maintenance along with the increased labor costs.

Decrease in outside services employed (682) due to 1996 costs for painting and engineering related to elevated tank #2. 1997 costs include charges for water rate increase accounting services and final water tower painting costs

Decrease in insurance expense due to retirement fringe benefits allocated to water insurance expense in 1996 and allocated to various fringe benefit accounts for 1997.

Sources of Water Supply - Ground Waters (Page W-11)

#1 is currently in use as a standby or for emergency only.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water is not fluoridated. There is natural fluoridation in the water.

Water Mains (Page W-15)

Main additions were paid by the developers.

Water Services (Page W-16)

Service additions were paid by the developers.

Meters (Page W-17)

Adjustment from .750 to .625 to adjust 5/8 * 3/4 meters from classification as 3/4 to 5/8. Other adjustments made to adjust meters to actual.

Hydrants and Distribution System Valves (Page W-18)

Reported adjustments to hydrants due to adjusting to actual per count.
